





GOVERNMENT OF THE  
CENTRAL PROVINCES AND BERAR



# BUDGET ESTIMATE

BEING THE STATEMENT OF THE  
ESTIMATED RECEIPTS AND EXPENDITURE  
FOR THE YEAR

# 1940-41

N.B.—(1) The figures in italics represent expenditure charged  
on the revenues of the province  
(2) Expenditure shown as "Voted" includes expenditure  
"Voted or Authorised"



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# **STATEMENT OF RECEIPTS**

**AND**

# **DISBURSEMENTS**

**FOR THE YEAR**

**1940-41**

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## GOVERNMENT OF THE CENTRAL PROVINCES AND BERAR

## BUDGET ESTIMATE FOR THE YEAR 1940-41

## STATEMENT OF REVENUE

[In thousands of rupees.]

Heads of Revenue (1)	Reference to pages of Detailed Estimates (2)	Budget Estimate, 1940-41 (3)	Increase (+) or decrease (-) as compared with Revised Estimate, 1939-40 [Columns (3) and (5)] (4)	Revised Estimate 1939-40 (5)	Increase (+) or decrease (-) as compared with Budget Estimate, 1939-40 [Columns (5) and (7)] (6)	Budget Estimate, 1939-40 (7)	Account, 1938-39 (8)
		T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.
<b>REVENUE</b>							
<b>A.—Principal Heads of Revenue—</b>							
IV.—Taxes on Income other than Corporation Tax.	18	13,75	-80	14,55	+5,65	8,90	7,50
VII.—Land Revenue .	18	2,44,82	-48	2,45,30	+3,33	2,41,97	2,12,08
VIII.—Provincial Excise	19	50,04	-46	56,50	-1,84	58,34	63,82
IX.—Stamps	22	44,66	+7,66	37,00	-7,12	44,12	36,84
X.—Forest .	23	50,60	-1,08	49,52	+4	49,48	48,68
XI.—Registration ..	24	5,64	+46	5,18	-1,07	6,25	5,40
XII.—Receipts under Motor Vehicles Acts.	24	5,63	+35	5,28	+4	5,24	4,27
XIII.—Other Taxes and Duties .	24	8,23	+75	7,48	-2,39	9,87	1,25
Total ..		4,29,37	+8,56	4,20,81	-3,36	4,24,17	3,79,84
<b>C.—Irrigation, etc.—</b>							
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.	25	..					90
XVIII.—Irrigation, Navigation, Embankment and Drainage Works Capital Accounts are	25	7,15	-11	7,26	+52	6,74	96

STATEMENT OF REVENUE

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Heads of Revenue	Reference to pages of Detailed Estimates	Increase (+) or decrease (-) as compared with Revised Estimate, 1939-40		Increase (+) or decrease (-) as compared with Budget Estimate, 1939-40		Budget Estimate, 1939-40	Accounts, 1938-39
		Budget Estimate, 1940-41	Revised Estimate, 1939-40 [Columns (3) and (5)]	Budget Estimate, 1939-40	Revised Estimate, 1939-40 [Columns (5) and (7)]		
		(1)	(2)	(3)	(4)	(5)	(6)
		T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.
Brought forward		4,36,52	—8,15	4,28,07	—2,84	4,30,91	3,81,70
E.—Debt Services—							
XX.—Interest ..	26	4 65	—78	3,87	—25	4,12	3,45
F.—Civil Administration—							
XXI.—Administration of Justice ..	26	5,83	—30	5 53	+10	5,43	4,77
XXII.—Jails and Convict Settlements.	26	1,75	—3	1 72	—1	1,73	1,63
XXIII.—Police ..	28	7,34	—1,09	8,43	+94	7,49	2,16
XXVI.—Education ..	29	6,78	—38	7 16	+37	6,79	6,88
XXVII.—Medical ..	30	1,08	.	1,08	—14	1,22	1,27
XXVIII.—Public Health ..	30	2,34	- 73	1,61	—19	1,80	1,41
XXIX.—Agriculture ..	31	3,37	+21	3,16	—9	3,25	2,9
XXX.—Veterinary ..	32	73	+8	65	—33	98	56
XXXI.—Co-operation ..	32	21	+2	19	—1	20	17
XXXII.—Industries ..	33	50	+10	40	—4	44	37
XXXVI.—Miscellaneous Departments.	33	76	+16	60	+2	58	81
Total ..		30,69	+16	30,53	+62	29,91	22,93
H.—Civil Works and Miscellaneous Public Improvements—							
XXXIX.—Civil Works ..	33	13,54	—1,08	12,46	—52	12,98	11,55
J.—Miscellaneous—							
XLIII.—Transfers from Famine Relief Fund.	33	9	—5,33	5,42	+5,36	6	6
XLIV.—Receipts in aid of Super-annuation.	34	54	—1	55	+13	42	46
XLV.—Stationery and Printing ..	34	58	—5	53	—6	59	50
XLVI.—Miscellaneous ..	35	5,30	—46	5,76	+16	5,60	6,64
Total ..		6,51	—5,75	12,26	+5,59	6,67	7,66
L.—Miscellaneous adjustments between Central and Provincial Governments	35	12	..	12	—3	15	12
M.—Extraordinary Items—							
LI.—Extraordinary Receipts ..	35	3,10	+3,10	..	..	..	..
Total Extraordinary Revenues ..		3,10	+3,10	..	..	..	..

Heads of Receipts	Reference to pages of Detailed Estimates	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate 1939-40	Accounts, 1938-39
	(2)	(3)	(4)	(5)	(6)
		T. Rs.	T. Rs.	T. Rs.	T. Rs.
<b>P—DEBT, DEPOSITS AND ADVANCES</b>					
<b>III.—Advances not bearing interest—</b>					
Advances repayable	.. 186-187	4,74	3,57	3,91	3,46
R—Loans and Advances by Provincial Governments	..				
Loans to Municipalities, etc.	} 188-189	27,66	24,26	26,73	16,61
Loans to Government servants		60	60	60	1,15
Total R—Loans and Advances by Provincial Governments		28,26	24,86	27,33	17,76
<b>N.—Public Debt—</b>					
I.—Permanent Debt	.. } 190	..	75,21	50,00	..
II.—Floating Debt		3,50,00	3,25,00	20,61	5,04,00
III.—Loans from the Central Government	.. 190	..	..	..	..
Total Public Debt	..	3,50,00	4,00,21	70,61	5,04,00
O—Unfunded Debt—					
State Provident Funds	.. 196-197	24,80	24,80	26,49	24,43
P—Deposits and Advances—					
II.—Deposits not bearing Interest—				•	
A.—Sinking Funds.					
Appropriations for Reduction or Avoidance of Debt	.. 192-193	8,32	4,06	3,98	3,93
Sinking Fund for loans granted to local bodies	.. ..	..	..	..	..
Sinking Fund Investment Account					

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STATEMENT OF RECEIPTS - *conclu*

Date of Receipt (1)	Reference to paper of Detailed entries (2)	Budget Estimate 1939-40 (3)	Final Estimate 1939-40 (4)	Budget Estimate 1939-40 (5)	Account 1939-40 (6)
		Rs (7)	P. (8)	R. (9)	T. (10)
<b>B.—Reserve Funds</b>					
Revenue Reserve Fund	1-193	£ 50			
Famine Relief Fund		1 59	1 56	1 59	4 62
Fund for the Economic Development and Improvement of Rural Areas	1-2-193				6 71
Depiction Reserve Fund for Government Presses		30	27	19	25
Deposit or Deposit on Reserve of Commercial Concerns		30	26	29	26
<b>C.—Other Deposit Accounts</b>					
Deposits of Local Funds	190-197	100,00	100,00	102 01	97 00
Civil Deposits		85 00	87 00	90 00	88 93
Other Accounts	194-195	11 45	9,22	10,23	6 55
<b>III.—Advances not bearing Interest—</b>					
Advances Receivable		27,00	27 00	27 00	26,51
Permanent Advances		5	5	30	9
Accounts with the Government of Burma				5	31
Accounts with the Reserve Bank		30	30	27	1,05
<b>IV.—Suspense—</b>					
Suspense Accounts		60 24	60,75	30	57,49
Cheques and Bills		69,00	69,00	90,00	74 28
Departmental and similar Accounts		60	60	35	31
Total	198-199	3,72,65	3,58,24	3,16,56	3,68,62
<b>V.—Remittances</b>					
<b>I.—Remittances within India—Other local Remittances</b>					
Cash remittances and adjustments between officers rendering accounts to the same Accountant-General		1 35,45	1,35 45	54,00	1,36,54
Remittances by Bills		25,30	25,30	23,00	24,00
Adjusting Account between Central and Provincial Governments		2,52,00	2,52,00	2,64,00	2,27,45
Inter-Provincial Suspense Account .		1,50	1,50	1,50	1,37
Total	.	4,14,25	4,14,25	3,42,50	3,89,36
<b>Total—Debt Deposits, Advances and remittances</b>	..	11 94,70	12,25,93	7,87,85	13,07,63
<b>Total Revenue and Receipts</b>	..	16,89,83	17,13,24	12,72,59	17,35,04
Opening Balance	Ordinary	30,90	39,14	22,15	-7,15
	Famine Relief Fund		3,87	3,53	69
	General Fund				
		17,10,73	17,56,25	12,98,27	17,35,04

## GOVERNMENT OF THE CENTRAL

## BUDGET ESTIMATE FOR

## STATEMENT OF

Heads of Expenditure  (1)	Reference to pages of Detailed Estimates  (2)	Budget Estimate, 1940-41				Increase (+) or decrease (-) as compared with Revised Estimate, 1939-40. Columns (5) and (9)]  (6)		
		Charged  (3)	Voted  (4)	Total  (5)				
		T. Rs.  (3)	T. Rs.  (4)	T. Rs.  (5)				
<b>REVENUE EXPENDITURE</b>								
<b>A.—Direct Demands on the Revenue—</b>								
7.—Land Revenue	..	36	21	17,62	17,83	-6		
8.—Provincial Excise	..	44	8	7,77	7,85	-38		
9.—Stamps	..	48	2	95	97	+9		
10.—Forest	..	49	4,69	30,54	35,23	-11		
11.—Registration	..	54	2	1,89	1,91	-2		
12.—Charges on account of Motor Vehicles Acts	..	56	15	1,14	1,29	+88		
13.—Other Taxes and Duties	..	58	..	26	26	-4		
	Total ..		5,17	60,17	65,34	+36		
<b>C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—</b>								
17.—Interest on works for which Capital Accounts are kept ..		59	..	..	..	..		
18.—Other Revenue Expenditure financed from Ordinary Revenues.	60 & 64	60	5,51	6,11	—61			
	Total ..		60	5,51	6,11	—61		
<b>CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works charged to Revenue—</b>								
19.—Construction of Irrigation, Navigation, Embankment and Drainage Works.	61	..	..	..	..	..		
	Total ..		..	..	..	..		
<b>E.—Debt Services—</b>								
22.—Interest on Debt and other obligations	65-66	21.99	..	21.99	—43			
23.—Appropriation for Reduction or Avoidance of Debt	66	..	8.17	8.17	—59			
	Total ..		30.16	30.16	—102			

PROVINCES AND BERAR

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THE YEAR 1940-41

EXPENDITURE

Revised Estimate, 1939-40				Budget Estimate, 1939-40				Accounts, 1938-39			
Charged	Voted	Total	Increase (+) or decrease (-) as compared with the Budget Estimate, 1939-40. [Columns (9) and (13)]	Charged	Voted	Total	Charged	Voted	Total		
(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)		
T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	
19	17,70	17,89	-14	19	17,84	18,03	17	17,62	17,79		
6	8,17	8,23	-5	10	8,18	8,28	11	8,63	8,74		
2	86	88	-1	3	86	89	2	82	84		
4,76	30,58	35,34	+6	4,91	30,37	35,28	4,83	30,05	34,88		
2	1,91	1,93	-7	3	1,97	2,00	3	1,92	1,95		
..	41	41	-1	..	42	42	..	52	52		
11	19	30	-2	14	18	32	..	..	..		
5,16	59,82	64,98	-24	5,40	59,82	65,22	5,16	59,56	64,72		
..	..	..	..	..	..	..	24,45	..	24,45		
70	6,02	6,72	..	70	6,02	6,72	5	78	83		
70	6,02	6,72	..	70	6,02	6,72	24,50	78	25,28		
..	..	..	..	..	..	..	1	7	8		
..	..	..	..	..	..	..	1	7	8		
21,56	21,56	+2,12	19,44	..	19,44	-5,27			-5,27		
..	3,98	3,98	3,98	..	3,98	3,98	5,93	..	5,93		
25,52	25,54	+2,12	22,42	..	22,42	-1,34			-1,34		
							22,35	69,41	68,74		

## GOVERNMENT OF THE CENTRAL

## BUDGET ESTIMATE FOR

## STATEMENT OF EXPENDI

Heads of Expenditure and Disbursements		Reference to pages of Detailed Estimates	Budget Estimate, 1940-41				Increase (+) or decrease (-) as compared with Revised Estimate, 1939-40. [Columns (5) and (9)]
			Charged	Voted	Total	(6)	
(1)	(2)	(3)	(4)	(5)	T. Rs.	(6)	
	Brought forward	..	35,93	65,68	1,01,61	+4,37	
F.—Civil Administration—							
25.—General Administration	..	..	67-68	14,44	54,69	69,13	+1,13
27.—Administration of Justice	..	..	83	7,05	18,32	25,37	+13
28.—Jails and Convict Settlements	..	..	90	77	7,66	8,43	+15
29.—Police	..	..	94	6,19	51,78	57,97	-1,50
36.—Scientific Departments	..	..	106	..	15	15	..
37.—Education	..	..	107-108	69	53,03	53,72	-1,59
38.—Medical	..	..	123	1,53	15,33	16,86	+45
39.—Public Health	..	..	130	32	5,61	5,93	+64
40.—Agriculture	..	..	136	1,10	9,51	10,61	+26
41.—Veterinary	..	..	150	..	4,99	4,99	+14
42.—Co-operation	..	..	156	53	3,41	3,94	+1,19
43.—Industries	..	..	159	..	3,39	3,39	+3
47.—Miscellaneous Departments	..	..	167	..	82	82	..
	Total	..	32,62	2,28,69	2,61,31	+1,03	
H.—Civil Works and Miscellaneous Public Improvements—							
50.—Civil Works	..	..	171-172	2,37	51,80	54,17	+1,41
J.—Miscellaneous—							
54.—Famine—A—Famine Relief	..	172	..	9	9	..	-5,33
55.—Superannuation Allowances and Pensions	..	173	12,36	37,65	50,01	+1,22	
56.—Stationery and Printing	..	174	..	5,29	5,29	..	-14
57.—Miscellaneous	..	178	5,88	8,05	13,93	..	-38
	Total	..	18,24	..	69,32	..	-1,63
M.—Extraordinary Items—							
63.—Extraordinary charges	..	..	..	8,60	8,60	..	+8,60

## PROVINCES AND BERAR

THE YEAR 1940-41

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Revised Estimate, 1939-40				Budget Estimate, 1939-40				Accounts, 1938-39			
Charged	Voted	Total	Increase (+) or decrease (-) as compared with the Budget Estimate, 1939-40. [Columns (9) and (13)]	Charged	Voted	Total	Charged	Voted	Total		
				(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.
31,40	65,84	97,24	+188	29,52	65,84	95,36	28,33	60,41	88,74		
12,76	55,24	68,00	-1,33	13,03	56,30	69,33	13,11	55,88	68,99		
6,47	18,77	25,24	-32	6,62	18,94	25,56	6,51	18,25	24,76		
52	7,76	8,28	-15	75	7,68	8,43	1,01	7,49	8,50		
6,57	52,90	59,47	+6	6,83	52,58	59,41	7,29	52,04	59,33		
..	15	15	-1	..	16	16	..	15	15		
1,33	53,98	55,31	-1,46	1,53	55,24	56,77	2,05	53,11	55,16		
1,70	14,71	16,41	-1,04	1,91	15,54	17,45	2,02	14,63	16,65		
31	4,98	5,29	-28	32	5,25	5,57	32	4,69	5,01		
1,07	9,28	10,35	-23	1,09	9,49	10,58	1,18	8,77	9,95		
6	4,79	4,85	-19	..	5,04	5,04	6	4,13	4,19		
17	2,58	2,75	-8	16	2,67	2,83	15	2,58	2,73		
14	3,22	3,36	-42	29	3,49	3,78	15	2,75	2,90		
..	82	82	-1	..	83	83	16	94	1,10		
31,10	2,29,18	2,60,28	-5,46	32,53	2,33,21	2,65,74	34,01	2,25,41	2,59,42		
2,26	50,50	52,76	-1,67	2,40	52,03	54,43	3,22	53,54	56,76		
..	5,42	5,42	+5,36	..	6	6	..	6	6		
11,83	36,96	48,79	+33	12,41	36,05	48,46	11,72	33,94	45,66		
..	5,43	5,43	+35	..	5,08	5,08	1	4,99	5,00		
..	14,31	14,31	+8	..	14,23	14,23	18	8,49	8,67		
11,83	62,12	73,95	+6,12	12,41	55,42	67,83	11,91	47,48	59,39		
..	..	..	..	..	..	..	..	6,71	6,71		
16,63	4,87,54	4,84,23	-37	26,86	4,06,50	4,83,36	77,47	3,98,55	4,71,02		

## BUDGET ESTIMATE FOR

## STATEMENT OF

Heads of Disbursements  (1)	Reference to pages of Detailed Estimates  (2)	Budget Estimate 1940-41			Increase (+) or decrease (-) is computed with Revised Estimate 1939-40 [Columns (5) and (9)]  (6)		
		Charged  (3)	Voted  (4)	Total  (5)			
T Rs      T Rs      T Rs      T Rs							
<b>CAPITAL EXPENDITURE</b>							
AA.—Principal Revenue Heads—Forest and other Capital Outlay not charged to Revenue—							
65—Capital Outlay on Forests	182		—4	—4			
CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage works not charged to Revenue—							
68—Construction of Irrigation, etc Works	182						
HH.—Civil Works and Miscellaneous Public Improvements not charged to Revenue—							
81—Capital Account of Civil Works outside the Revenue Account	183		—35	—35	—369		
JJ.—Miscellaneous—Capital Account not charged to Revenue—							
83—Payments of commercial dues of Pensions	183	100	175	275	—41		
Total Capital Expenditure							
		100	136	2,36	—413		
<b>P—DEPOSITS AND ADVANCES</b>							
III—Advances not bearing Interest—							
Advances Repayable	186-187		4.99	4.99	+12		
R—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENTS							
Loans to Municipalities, etc	..	188-189	24.11	24.11	—6.16		
Loans to Government Servants	..		40	40			
Total							

## PROVINCES AND BERAR

THE YEAR 1940-41

## DISBURSEMENTS

Charged	Revised Estimate 1939-40			Budget Estimate 1939-40			Accounts 1-2-3			
	Voted	Total	Increase (+) or decrease (-) as compared with the Budget Estimate, 1939-40 [Columns (9) and (13)]	Voted	Total	Voted	Total			
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(16)	
T Rs	T Rs	T Rs	T Rs	T Rs	T Rs	T Rs	T Rs	T Rs	T. Rs	
..	-4	-4			-4	-4	.		-2	-2
								..	..	
279	55	334	-81	726	49	115	2,65	34	3,02	
1,09	210	319	+12	100	207	307	1,39	5,39	678	
3,88	2,61	649	-69	426	292	718	4,07	5,71	9,78	
..	4,87	4,87	-33		520	5,20		3,59	3,59	
	30,27	30,27	+8,56		2171	21,71	.	23,41	23,41	
	40	40			40	40		37	37	
	56	56	+8,56		22,11	22,11	..	23,78	23,78	

## GOVERNMENT OF THE CENTRAL PROVINCES AND BERAR

## BUDGET ESTIMATE FOR THE YEAR 1940-41

STATEMENT OF DISBURSEMENTS—*contd*

Head of Disbursements (1)	Reference to pages of Detailed Estimates (2)	Budget Estimate 1940-41 (3)	Revised Estimate, 1939-40 (4)	Budget Estimate, 1939-40 (5)	Accounts 1938-39 (6)	
		T Rs	R Rs	R Rs	I Rs	
<b>N — PUBLIC DEBT</b>						
D by Deposit at						
I — Permanent Debt						
II — Floating Debt	190	3 58 17	4 05 20	70 96	3 94 00	
III — Loans from the Central Government		2 68	2,56	2 56	2,45	
Total Public Debt	..	3 60 85	4 07 76	79,52	3 96,45	
<b>O — UNFUNDED DEBT</b>						
State Provident Funds	196-197	18 80	19 03	16,00	20,15	
<b>P — DEPOSITS AND ADVANCES</b>						
II — Deposits not bearing Interest						
A — SINKING FUNDS						
Sinking Fund Investment Account	..	8 18	4 92	2,91		
B — RESERVE FUNDS						
Famine Relief Fund		9	5 46	4,56	1 25	
Fund for the Economic Development and Improvement of Rural Areas	192-193	3 10	1 84	3,19	1,77	
Depreciation Reserve Fund for Government Presses	.	20	19	15	33	
Deposit of Depreciation Reserve of Commercial Concerns	..	9	12	10	4	
C — OTHER DEPOSIT ACCOUNTS						
Deposits of Local Funds	196-197	1,01 70	1,01 70	1,01,05	1,03,20	
Civil Deposits		87 00	87 00	92,00	91,39	
Transfers from Famine Relief Fund	197-193				3,00	
Other Accounts	194-195	11 75	9,65	10,51	8,80	
III. — Advances not bearing interest—						
Advances Repayable		27 00	27,00	27,20	26,52	
Permanent Advances		5	5	30	37	
Accounts with the Government of Burma	.			5	31	
Accounts with the Reserve Bank	198-199	30	30	27	62	
IV. — Suspense—						
Suspense Accounts	.	60,10	61,22	15	57,81	
Cheques and Bills	.	69,00	69,00	80,00	74,4	
Departmental and similar Accounts	.	60	60	33	30	

## GOVERNMENT OF THE CENTRAL PROVINCES AND BERAR

## BUDGET ESTIMATE FOR THE YEAR 1940-41

STATEMENT OF DISBURSEMENTS *concld*

Heads of Disbursements  (1)	Reference to pages of Detailed Estimate  (2)	Budget Estimate 1940-41  (3)	Revised Estimate 1939-40  (4)	Budget Estimate, 1939-40  (5)	Accounts, 1938-39  (6)	
		T Rs	T Rs	T Rs	T Rs	
<b>S —REMITTANCES</b>						
—Remittances within India—						
Other Local Remittances—						
Cash Remittances and Adjustments between officers rendering Accounts to the same Accountant-General	198 199	1,35,75	1 35,75	53 00	1,37,69	
Remittances by Bills		25 00	25,00	22,60	24,02	
Adjusting Account between Central and Provincial Governments		2,51 00	2 51,00	2,63 00	2,27,78	
Inter-Provincial Suspense Account *		1,50	1,50	1,50	1,37	
Total		4,13,25	4,13,25	3,40,10	3,90,86	
Total Debt, Deposits, Advances and Remittances	..	11,91,56	12,44,63	7,85,70	12,04,58	
Total Capital, Debt, Deposits, Advances and Remittances	..	11,93,92	12,51,12	7,92,88	12,14,36	
Total Expenditure and Disbursements	..	16,88,83	17,35,35	12,76 24	16,85,38	
Closing Balance	Ordinary  Famine Relief Fund	* 20,40	20,90	21,47	39 14	
		† 1,50		56	3,87	
Grand Total	..	17,10,73	17,56,25	12,98,27	17,28,39	
Revenue Surplus (+) or Deficit (-)	..	+22	+3,08	+1,38	-43,61	

\*Includes minimum balance required to be kept in treasuries  
Minimum balance required to be kept in the bank

Total .. 20,40

†Excludes T. Rs. 51,21 invested in Government securities of the nominal value of T. Ra 49,54.

ANNUAL ESTIMATE OF EXPENDITURE FOR 1940-41 AUTHORISED BY  
HIS EXCELLENCY THE GOVERNOR OF THE CENTRAL PROVINCES AND  
BERAR IN EXERCISE OF HIS POWERS UNDER SECTION 93 OF  
THE GOVERNMENT OF INDIA ACT, 1935

Number of Grant	Service or Administration to which the Grant relates	Head of Account	Amount		Reference to page of Detailed Estimates
			Authorized (Voted)	Charged on the Revenues	
<i>A.—Revenue Account.</i>					
1	Land Revenue ..	7. Land Revenue ..	17,61,600	21,400	36
2	Provincial Excise ..	8.—Provincial Excise ..	7,77,273	7,727	44
3	Stamps and other Taxes and Duties.	9.—Stamps .. 13.—Other Taxes and Duties ..	1,20,967	2,033	48 & 58
4	Forest ..	10.—Forest ..	30,54,300	4,68,700	49
5	Registration ..	11.—Registration ..	1,88,560	2,440	54
6	Irrigation ..	18.—Other Revenue expenditure financed from ordinary Revenue.	2,84,000	..	60
7	Public Works Establishment and tools and plant.	Heads relating to Public Works Department.	16,21,600	2,94,400	62
Debt Charges ..	..	22.—Interest on debt and other obligations.	..	21,99,000	66
		23.—Appropriation for reduction or avoidance of debt.	..	8,17,000	66
		25.—General Administration ..	54,69,100	14,43,900	68
9	Administration of Justice ..	27.—Administration of Justice ..	18,31,512	7,05,488	83
10	Jails and Convict Settlements.	28.—Jails and Convict Settlements ..	7,66,200	76,800	90
11	Police and Inspection of Motor Vehicles.	29.—Police .. 12.—Charges on account of Motor Vehicles Act.	52,91,497	6,34,503	56 & 94
12	Education ..	37.—Education ..	52,13,200	4,3,800	168

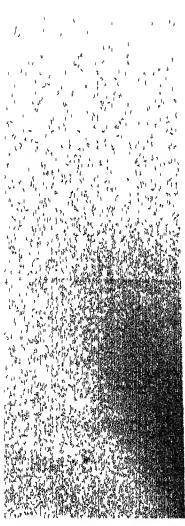
ANNUAL ESTIMATE OF EXPENDITURE FOR 1940-41 AUTHORISED BY  
 HIS EXCELLENCY THE GOVERNOR OF THE CENTRAL PROVINCES AND  
 BERAR IN EXERCISE OF HIS POWERS UNDER SECTION 93 OF  
 THE GOVERNMENT OF INDIA ACT, 1935.

15

Number of Grant	Service or Administration to which the Grant relates	Head of Account	Amount		Reference to page of Detailed Estimates
			Authorized (Voted)	Charged on the Revenues	
<i>A.—Revenue Account.—concl'd.</i>					
13	Medical	38.—Medical	15,33,365	1,52,635	123
14	Public Health	39.—Public Health	5,60,540	32,460	130
15	Agriculture	40.—Agriculture	9,51,026	1,09,974	136
16	Veterinary	41.—Veterinary	4,99,000	..	150
17	Co-operation	42.—Co-operation	3,41,000	53,000	156
18	Scientific Departments and Industries.	36.—Scientific Departments 43.—Industries	3,54,000	..	106 & 159
19	Miscellaneous Departments	47.—Miscellaneous Departments	81,700	300	167
20	Civil Works	50.—Civil Works	38,25,800	2,200	172
21	Famine Relief	54.—Famine—A—Famine Relief	8,800	..	172
22	Pensions	55.—Superannuation, Allowances and Pensions.	37,65,300	12,35,700	173
23	Stationery and Printing	56.—Stationery and Printing	5,29,000	..	174
24	Miscellaneous	57.—Miscellaneous	8,04,836	5,88,164	178
25	Extraordinary charges	63.—Extraordinary charges	8,50,000	..	181
<i>B.—Capital Expenditure not met from Revenue Account.</i>					
26	Commuted Value of Pensions.	83.—Payments of Commuted Value of Pensions.	1,75,000	1,00,000	183
<i>C.—Disbursement of Loans and Advances.</i>					
27	Advances Repayable	Advances not bearing Interest—Advances Repayable.	4,99,000	..	187
28	Loans and Advances bearing Interest.	Loans to Municipalities, Agriculturists, etc. Loans to Government Servants	24,51,000	..	189
Total			4,36,99,176	90,16,624	

F. V. WYLIE

Governor  
Central Provinces and Berar



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**DETAILED ESTIMATES**  
OF  
**REVENUE AND EXPENDITURE**

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# BUDGET ESTIMATE OF REVENUE

## FOR THE YEAR 1940-41

Detailed Account No.	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate 1939-40	Account 1938-39
	Rs	Rs	Rs	Rs
<b>IV.—TAXES ON INCOME OTHER THAN CORPORATION TAX</b>				
Square of net proceeds assigned to Provinces. .	13,75,000	14,55,000	8,90,000	7,50,000

## VII.—LAND REVENUE

<b>VII-A Ordinary Revenue</b>	..	2,30,83,000	2,30,77,000	2,26,47,000	1,97,48,967
Sale-proceeds of Waste Lands and Redemption of Land Tax	1,000	8,000	1,000	920	
Recoveries on account of Survey and Settlement charges	6,000	7,000	9,000	5,942	
Rents, etc. of fisheries	200	200	200	203	
Rates and Cesses on lands (Maharki cess in Berar)	6,40,000	6,98,000	6,43,000	5,68,465	
Recoveries of Overpayments	1,000	1,000	1,000	1,452	
Collection of payments for services rendered	1,000	1,000	957	1,094	
<b>VII-B Miscellaneous</b>	..	7,70,000	7,58,000	9,14,843	9,71,666
	<b>Total</b>	<b>2,45,02,200</b>	<b>2,45,50,200</b>	<b>2,42,17,000</b>	<b>2,12,98,709</b>

*Deduct—*

Refunds	..	—20,200	—20,200	—20,000	—35,203
Portion of land revenue due to irrigation	..	..	..	..	—55,600

## CENTRAL PROVINCES AND BERAR -REVENUE

DETAILED ACCOUNT No VII-A —LAND REVNU — ORDINARY REVNU	Bud Estimate 1940-41	Revised Estimate, 1939-40	Budget Estimate 1939-40	Accounts, 1938-39
	R	R	Rs	Rs
Fixed Collections	2,24,96,600	2,24,96,000	2,20,86,000	1,91,85,873
Fluctuating Collections	40,000	40,000	40,000	34,698
Collections from Ryotwari Villages	1,45,200	540,000	5,20,000	5,28,212
Surplus Collections	1,000	1,000	1,000	184
Total	2,30,83,000	2,30,77,000	2,26,47,000	1,97,48,967

DETAILED ACCOUNT No VII-B —LAND REVNU —  
MISCELLANEOUS

Receipts from quarries and minor mineral products in forests and lands not under the management of Forest Department	5,90,000	5,90,000	6,50,000	7,53,579
Fines and Forfeitures of Revenue Courts..	.. 33,000	34,000	33,000	31,568
Revenue Record-room Receipts	. 1,000	1,000	1,503	2,360
Miscellaneous	114,000	100,000	1,90,000	1,44,033
Patwari Receipts	. 2,000	2,000	2,330	2,353
Receipts on account of Record-of-Rights in Berar	.. 29,000	29,000	30,000	28,598
Contributions from Central Government for economic development and improvement of rural areas	1,000	2,000	1,010	488
Sale proceeds of rent receipt books	..		7,000	8,687
Total	.. 7,70,000	7,58,000	9,14,843	9,71,666

Detailed  
Account  
No.

## VIII.—PROVINCIAL EXCISE

VIII-A Country spirits	.. 29,44,000	30,90,000	31,50,000	36,46,764
VIII-B Country fermented liquor	.. 1,60,000	1,60,000	1,70,000	1,80,977
VIII-C Malt liquor	.. 50,000	48,000	45,000	42,696
VIII-D Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	72,000	85,000	62,000	67,795
VIII-E Receipts from commercial spirits including denatured spirits and medicated wines	23,400	17,400	22,200	13,418
VIII-F Opium	12,43,000	12,50,000	13,55,000	13,76,841
VIII-G Duties on medicinal and toilet preparations containing alcohol, opium, etc.	17,500	18,300	16,800	15,944
VIII-H Hemp and other drugs	.. 10,52,100	9,46,100	9,68,100	9,75,790
VIII-I Fines, Confiscations and Miscellaneous	.. 50,000	42,000	50,000	48,745
Distilleries		200	200	18,625
Recoveries of overpayments	.. 675	775	365	713
Collection of payments for services rendered	.. 225	225	235	187
Total	.. 56,13,100	56,58,000	58,40,000	63,88,494
Deduct—Refunds	.. —9,100	—8,000	—6,000	—6,362
Net Total	.. 56,04,000	56,50,000	58,34,000	63,82,132

## CENTRAL PROVINCES AND BERAR—REVENUE

DETAILED ACCOUNT EXCISE—COUNTRY SPIRITS	No.	VIII-A.—PROVINCIAL	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
			Rs.	Rs.	Rs.	Rs.
Licence fees	..	..	8,90,000	10,00,000	10,00,000	11,97,038
Still-head duty	..	..	20,54,000	20,90,000	21,50,000	24,49,726
		Total ..	29,44,000	30,90,000	31,50,000	36,46,764

DETAILED ACCOUNT No. VIII-B.—PROVINCIAL  
EXCISE—COUNTRY FERMENTED LIQUOR

Toddy Revenue	..	Licence fees	..	..	1,30,000	1,28,000	1,38,000	1,43,657
		Tree tax	..	..	30,000	32,000	32,000	37,320
		Total ..			1,60,000	1,60,000	1,70,000	1,80,977

DETAILED ACCOUNT No. VIII-C.—PROVINCIAL  
EXCISE—MALT LIQUOR

Duty on beer made in India	..	..	20,000	20,000	20,000	24,391	
Licence fees for sale of beer made in India or elsewhere	..		30,000	28,000	25,000	18,305	
		Total ..		50,000	48,000	45,000	42,696

DETAILED ACCOUNT No. VIII-D.—PROVINCIAL  
EXCISE—WINES AND SPIRITS (FOREIGN LIQUORS  
OTHER THAN BEER, MEDICATED WINES AND  
COMMERCIAL SPIRITS)

Duty on wines and spirits made in India and classed as foreign liquors.			40,000	50,000	30,000	43,568	
Licence fees for sale of foreign liquors whether imported or made in India.			32,000	35,000	32,000	24,227	
		Total ..		72,000	85,000	62,000	67,795

DETAILED ACCOUNT No. VIII-E.—PROVINCIAL  
EXCISE—RECEIPTS FROM COMMERCIAL SPIRITS  
INCLUDING DENATURED SPIRITS AND MEDICATED WINES

Licence fees for medicated wines	..	..	1,400	1,400	1,200	1,102
Licence fees for commercial spirits	..	..	20,000	15,000	21,000	11,992
Permit fee on denatured spirit			2,000	1,000		324

## CENTRAL PROVINCES AND BERAR—REVENUE

DETAILED ACCOUNT No. VIII-F.—PROVINCIAL EXCISE—OPIUM	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1938-40	Accounts, 1938-39
	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of Excise opium	{ Cost price ..	1,39,600	1,45,000	1,73,000
	{ Duty ..	6,61,000	6,00,000	6,37,000
Licence fees for sale of opium	..	4,40,000	5,00,000	5,40,000
Fees for morphia licences and for druggists' permits	..	3,000	5,000	5,000
	Total ..	12,43,000	12,50,000	13,55,000
				13,76,841

## DETAILED ACCOUNT No. VIII-G.—PROVINCIAL EXCISE—DUTIES ON MEDICINAL AND TOILET PREPARATIONS CONTAINING ALCOHOL, OPIUM, ETC.

Duty on spirits used in manufacture of medicines and on rectified spirits and absolute alcohol used for medicinal purposes.	13,000	14,400	16,000	12,874
Duty on spirits used for other commercial, scientific and industrial purposes.	4,500	3,900	800	3,070
	Total ..	17,500	18,300	16,800
				15,944

## DETAILED ACCOUNT No. VIII-H.—PROVINCIAL EXCISE—HEMP AND OTHER DRUGS

Ganja	{ Licence fees ..	..	3,00,000	3,00,000	3,50,000	3,35,017
	{ Sale-proceeds ..	{ Cost price ..	32,000	33,000	40,000	32,197
		{ Duty ..	6,05,000	5,17,000	5,10,000	4,62,788
Bhang	{ Licence fees ..	..	50,000	35,000	28,000	22,778
	{ Sale-proceeds ..	{ Cost price ..	10,000	12,000	8,000	9,081
		{ Duty ..	55,000	49,000	32,000	29,850
Charras	{ Licence fees ..	..	..	..	..	23,157
	{ Sale-proceeds ..	{ Cost price ..	..	..	..	9,442
		{ Duty ..	..	..	..	51,404
Cocaine licence fees		..	100	100	100	76
	Total ..		10,52,100	9,46,100	9,68,100	9,75,790

## DETAILED ACCOUNT No. VIII-I.—PROVINCIAL EXCISE—FINES, CONFISCATIONS AND MISCELLANEOUS

Fines and penalties	..	11,000	10,000	11,000	11,791
Other items	..	39,000	32,000	39,000	36,954
	Total ..	50,000	42,000	50,000	48,745

Detailed Account No.	IX-A STAMPS	1921	1922	1923	1924
		Rs	Rs	Rs	Rs
<b>A Non-Judicial</b>					
IX-A (a) Sale of Stamps	.	10 45,000	8 52,000	13,20,000	7 00 1
IX-A (b) Duty on Impressing documents	.	29,500	50,000	20,000	23,00
Fines and penalties	.	25,000	25,000	25,000	19,201
Miscellaneous	.	2,500	2,500	2,500	2,420
		—	—	—	—
	Total	11 36,000	9 10,100	13,67,500	8,35,621
<i>Refund</i>					
		—23,000	—17,500	—17,500	—18,522
		—	—	—	—
	Net Total	10 96,000	8 9,600	13,50,000	8 17,099
		—	—	—	—
<b>B. Judicial</b>					
Court Fees realized in Stamps	.	33 89,000	28 27,400	30,75,000	28,75,850
Fines and penalties	.	1,500	2,000	1,000	1,348
Miscellaneous	.	1,500	1,500	500	1,266
		—	—	—	—
	Total	33 92,000	28 20,900	30,76,500	28 78,464
<i>Refund</i>					
		—12,000	—13,500	—14,500	—11,688
		—	—	—	—
	Net Total	33,80,000	28 07,400	30,62,000	28 66,776
		—	—	—	—
	Grand Total	14 66,000	37,00,000	44,12,000	36 93,875
		—	—	—	—

**DETAILED ACCOUNT No IX-A (a) —STAMPS—  
SALE OF STAMPS**

Bills of exchange or hoondies	.	4,000	4,000	4,000	3,105
Other Non-Judicial Stamps	.	9,25,000	7,35,000	11,96,000	6,74,627
New Revenue Stamps	.	.. 1,20,000	1,13,000	1,20,000	11,499
		—	—	—	—
	Total	.. 10 49,000	8,52,000	13,20,000	7,90,231
		—	—	—	—

**DETAILED ACCOUNT No IX-A (b) —STAMPS—  
DUTY ON IMPRESSING DOCUMENTS**

Duty recovered under rules 8 and 11 of the Indian Stamp Rules, 1925	1925	Indian Berar	24,400	25,000	14,900	19,010
Duty on documents unstamped or tendered for adjudication.	.	..	5,000	5,500	5,000	4,655
Other items	..	..	100	100	100	104
			—	—	—	—
	Total	..	29,500	30,600	20,000	23,769
			—	—	—	—

SURAI PROVINCIAL BUDGET-1938-39

23

Detailed Count No	X.—FOREST	Budget Estimate 1938-39	Revised Estimate 1939-40	Budget Estimate 1939-40	Accounts 1938-39
		Rs	Rs	Rs	Rs
X-A	I.—Timber and other Produce removed from the Forests by Government Agency.	18,67,000	18,40,000	17,73,600	17,88,334
X-B	II.—Timber and other Produce removed from the Forests by Consumers or Purchasers.	27,96,000	27,25,000	27,95,200	27,06,693
	III.—Dust and Waste Wood and confiscated Forest Produce.	3,000	1,800	2,100	1,708
	IV.—Revenue from Forests not managed by Government.	7,000	7,000	6,500	6,703
X-C	V.—Miscellaneous	..	3,90,000	3,85,500	3,73,000
	Total	..	50,63,000	49,59,300	49,50,700
	Less—Refunds	..	-3,000	-7,300	-2,700
	Net Total	..	50,60,000	49,52,000	49,48,600
					48,68,288

DETAILED ACCOUNT No X-A—FOREST—  
TIMBER AND OTHER PRODUCE REMOVED  
FROM THE FORESTS BY GOVERNMENT  
AGENCY

(a) Timber	..	..	16,30,000	16,70,000	15,88,000	16,09,555
(b) Firewood and Charcoal	..	..	1,55,000	1,30,000	1,28,500	1,43,669
(c) Bamboos	..	..	2,000	30,000	39,600	22,166
(d) Lac	..	..	5,000	5,000	9,400	5,466
(e) Grass and other Minor Produce	..	..	7,000	7,000	7,900	7,488
Total	..	..	16,07,000	18,40,000	17,73,600	17,88,334

DETAILED ACCOUNT No X-B—FOREST—II—  
TIMBER AND OTHER PRODUCE REMOVED  
FROM THE FORESTS BY CONSUMERS  
OR PURCHASERS

(a) Timber	..	..	6,90,000	6,88,000	6,53,000	6,76,093
(b) Firewood and Charcoal	..	..	4,18,000	4,19,400	4,20,000	4,05,043
(c) Bamboos	..	..	2,42,000	2,42,200	2,64,700	2,04,606
(d) Grazing and Fodder Grass	..	..	11,88,000	11,30,800	11,85,000	11,95,100
(e) Other Minor Produce	..	..	2,25,000	2,14,700	2,33,000	1,95,070
(f) Other items	..	..	8,000	7,000	8,500	6,852
(g) Commutation Fees	..	..	25,000	22,900	31,000	23,929
Total	..	..	27,96,000	27,25,000	27,95,200	27,06,693

## CENTRAL PROVINCES AND BERAR—REVENUE

DETAILED ACCOUNT No. X-C—FOREST-- V.—MISCELLANEOUS			Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
		Rs.	Rs.	Rs.	Rs.	
(a) Fines and Forfeitures	..	..	2,000	2,100	2,200	1,089
(b) Other receipts	..	..				
(c) Refunds	..	..	2,13,000	2,10,900	2,27,800	2,09,394
(d) Receipts of the Raipur Forest Tramway	..		1,71,900	1,69,600	1,40,000	1,57,059
(e) Contribution for leave salary, etc., of officers lent to foreign service			1,700	1,900	1,200	1,918
(f) Contribution from district councils for maintenance of forest roads used by the public.			1,400	1,000	1,800	1,338
Total	..	3,90,000	3,85,500	3,73,000	3,70,798	

## XI.—REGISTRATION

Fees for Registering Documents	..	5,10,500	4,60,400	5,70,500	4,93,844
Fees for Copies of Registered Documents	..	28,000	34,500	25,000	23,675
Miscellaneous	..	..	26,000	23,600	30,000
Total	..	5,64,500	5,18,500	6,25,500	5,41,891
Deduct—Refunds	..	..	—500	—500	—1,562
Net Total	..	5,64,000	5,18,000	6,25,000	5,40,329

## XII.—RECEIPTS UNDER MOTOR VEHICLES ACTS

Receipts under the Indian Motor Vehicles Act	..	97,000	..	..	..
Receipts under the Provincial Motor Vehicles Taxation Act.		4,73,000	4,66,000	4,57,000	3,69,264
Fees and other receipts	..	..	69,000	69,000	59,554
Deduct—Refunds	..	..	—7,000	—7,000	—2,000
Net Total	..	5,63,000	5,28,000	5,24,000	4,26,466

## XIII.—OTHER TAXES AND DUTIES

Taxes on Luxuries, including taxes on Entertainments, Amusements, Betting and Gambling—

Entertainment Tax	..	37,000	38,000	40,000	37,429
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\* Receipts from Electricity Duties—

Fees under the Indian Electricity Rules, 1922, and fees for the electrical inspection of Cinemas.	27,000	27,000	22,000	
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Receipts from Tobacco duties—

Receipts under the Central Provinces and Berar Tobacco Act 1939	1,50,000	1,75,000	3,00,000	
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Other items—

(a) Tax on trade, professions, callings and employment	2,75,000	2,25,000	2,25,000	7,74,493
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(b) Tax on sales of motor spirit and lubricants	5,36,000	3,10,000	4,00,000	4,504
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Deduct—Refunds

—2,000	—2,000	—2,000	—63
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## CENTRAL PROVINCES AND BERAR—REVENUE

Detailed Account No.	*XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
		Rs.	Rs.	Rs.	Rs.

## A.—Irrigation Works—

XVII-A (2) Unproductive	..	..	..	..	89,517
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## DETAILED ACCOUNT NO. XVII-A.—WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT

## A.—IRRIGATION WORKS—UNPRODUCTIVE

Direct Receipts	..	..	..	..	6,19,422
Portion of Land Revenue due to Irrigation	..	..	..	..	40,752
<i>Deduct</i> —Refunds	..	..	..	..	— 2,318
Net Total	..	..	..	..	6,57,856
<i>Deduct</i> —Working Expenses	..	..	..	..	— 5,68,339
Net Receipts	..	..	..	..	89,517

## \*XVIII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT

## A.—IRRIGATION WORKS

Direct Receipts	..	..	7,16,000	7,27,500	6,74,800	92,093
Portion of Land Revenue due to Irrigation	..	..	..	..	..	4,865
<i>Deduct</i> —Refunds	..	..	—1,000	—1,500	—800	161
Net Total	..	..	7,15,000	7,26,000	6,74,000	91,777

Detailed Account No.	XX.—INTEREST	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
		Rs.	Rs.	Rs.	Rs.
XX-A	Interest on Loans and Advances by the Provincial Government.	4,65,900	3,87,900	4,13,000	3,59,089
	Interest on arrears of Revenue	.. 100	100	..	23
	Deduct—Refunds	.. .. -1,000	-1,000	-1,000	-14,231
	Net Total	.. 4,65,000	3,87,000	4,12,000	3,44,881

DETAILED ACCOUNT No. XX-A.—INTEREST  
ON LOANS AND ADVANCES BY THE  
PROVINCIAL GOVERNMENT

Interest on loans to Municipal and other Public Corporations.	1,72,900	1,48,600	1,60,950	1,19,349
Interest on loans to District and other Local Fund Committees.	6,900	7,100	7,100	7,364
<b>Interest on Advances to Cultivators—</b>				
Under the Land Improvement Loans Act	.. 46,900	43,300	58,800	55,811
Under the Agriculturists' Loans Act	.. 1,72,400	1,53,200	1,35,200	1,24,169
On Forest Taccavi Advances	.. .. 6,900	7,300	6,950	5,786
Interest on loans to Indian States, Landholders and other Notabilities.	56,900	25,500	41,400	42,764
Interest on loans to Government servants	.. 3,000	2,900	2,600	3,846
Total	.. 4,65,900	3,87,900	4,13,000	3,59,089

XXI.—ADMINISTRATION  
OF JUSTICE

Sale-proceeds of Unclaimed and Escheated Property.	13,000	13,000	20,100	16,033
XXI-A Court-fees realized in cash	.. .. 1,12,000	1,12,000	96,300	1,1254
XXI-B General Fees, Fines and Forfeitures	.. 3,68,200	3,75,300	3,85,800	3,11,691
XXI-C Miscellaneous Fees and Fines	.. 1,00,000	59,000	57,500	50,961
XXI-D Miscellaneous	.. .. 6,500	6,900	7,000	6,977
Recoveries of overpayments	.. .. 1,000	700	1,000	536
Collection of payments for services rendered—Contribution for leave salaries, etc., of officers lent to foreign service.	4,500	8,300	3,000	5,036
Total	6,05,300	5,25,200	5,70,700	4,84,848
Deduct—Refunds	2,70,700	2,10,000	2,70,700	1,80,000

## CENTRAL PROVINCES AND BERAR—REVENUE

DETAILED ACCOUNT No. XXI-A.—ADMINISTRATION OF JUSTICE—COURT-FEES REALIZED IN CASH	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	Rs.	Rs.	Rs.	Rs.
Process-servers' Fees .. ..	72,000	77,000	66,300	69,228
Recoveries on account of Pauper Suits and other items ..	40,000	35,000	30,000	42,926
Total ..	1,12,000	1,12,000	96,300	1,12,154

## DETAILED ACCOUNT No. XXI-B.—ADMINISTRATION OF JUSTICE—GENERAL FEES, FINES AND FORFEITURES

*Receipts of Civil Judicial Officers.*

Fees of Provincial High Courts and Subordinate Civil Courts.	11,000	12,000	11,000	11,505
Fines imposed on witnesses .. ..	800	1,200	1,500	731
Other items .. ..	2,000	4,500	1,700	2,865

*Receipts of Executive Officers.*

Magisterial Fines .. ..	2,28,750	2,15,000	2,42,000	2,14,817
Other items .. ..	80,500	81,000	68,000	81,446

## Fines realized under—

The provisions of Central Provinces Prevention of Adulteration Act.	600	600	600	327
The Indian Police Act ..	8,500	1,500	1,500	..
The Public Gambling Act ..	9,700	7,600	7,600	..
The Hackney Carriage Act ..	800	4,700	4,700	..
The Vaccination Act ..	100	300	300	..
The Prevention of Cruelty to Animals Act ..	1,000	300	300	..
The Central Provinces Village Sanitation and Public Management Act.	100	100	100	..
The Central Provinces Village Panchayat Act ..	11,300	23,000	23,000	..
The Central Provinces Primary Education Act ..	1,800	2,100	2,100	..
The Central Provinces Local Self-Government Act ..	600	300	300	..
The Central Provinces Municipalities Act ..	10,600	21,000	21,000	..
The Central Provinces Cotton Market Act ..	50	100	100	..
Total ..	3,68,200	3,75,300	3,85,800	3,11,691

## DETAILED ACCOUNT No. XXI-C.—ADMINISTRATION OF JUSTICE—MISCELLANEOUS FEES AND FINES

*Receipts of Civil Judicial Officers.*

Copying fees realized in cash .. ..	..	..	..	..
Other items .. ..	43,000	43,000	40,000	37,951

*Receipts of Executive Officers.*

Copying fees realized in cash .. ..	1,500	1,800	1,500	1,694
Other items .. ..	55,500	14,200	16,000	11,280
Total ..	1,00,000	59,000	57,500	50,961

## DETAILED ACCOUNT No. XXI-D.—ADMINISTRATION OF JUSTICE—MISCELLANEOUS

Receipts of Civil Judicial Officers .. ..	3,800	3,500	4,500	4,076
Receipts of Executive Officers .. ..	2,700	3,400	2,500	2,961
Total ..	6,500	6,900	7,000	6,977

## CENTRAL PROVINCES AND BERAR—REVENUE

Detailed Account No.	XXII.—JAILS AND CONVICT SETTLEMENTS	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
		Rs.	Rs.	Rs.	Rs.
XXII-A	Jails	.. 9,700	7,700	7,530	9,429
XXII-B	Jail Manufactures	.. 1,65,330	1,64,850	1,65,500	1,53,561
	Total	.. 1,75,030	1,72,550	1,73,030	1,62,990
	Deduct—Refunds	.. —30	—550	—30	—479
	Net Total	.. 1,75,000	1,72,000	1,73,000	1,62,511

## DETAILED ACCOUNT No. XXII-A.—JAILS AND CONVICT SETTLEMENTS—JAILS

Hire of Convicts	.. 300	100	300	218
Recoveries of transportation and Jail charges from other Governments.	2,500	1,300	500	2,309
Miscellaneous	.. 6,900	6,300	6,730	6,902
	Total .. 9,700	7,700	7,530	9,429

## DETAILED ACCOUNT No. XXII-B.—JAILS AND CONVICT SETTLEMENTS—JAIL MANUFACTURES

Jail Manufactures	.. 1,64,030	1,63,250	1,64,000	1,52,318
Miscellaneous	.. 1,300	1,600	1,500	1,243
	Total .. 1,65,330	1,64,850	1,65,500	1,53,561

## XXIII.—POLICE

Contribution for Railway Police..	.. 2,19,000	3,15,000	2,00,000	1,71,445
Cash receipts under the Arms Act	.. ..	15,000	45,000	..
Fees, Fines and Forfeitures	.. 4,70,200	4,70,200	4,70,200	99
Recoveries of overpayments	.. 4,800	5,000	3,000	9,739
Collection of payments for services rendered— Contribution for leave salaries of officers lent to foreign service and other recoveries.	17,000	16,000	9,957	10,868
Miscellaneous*	.. 24,000	22,430	21,843	18,631
	Total .. 7,35,000	8,43,630	7,50,000	2,10,782
Deduct—Refunds	.. —1,000	—630	—1,000	—742
	Net Total .. 7,34,000	8,43,000	7,49,000	2,10,040

Detailed Account No. XXIII.—Police—Fees, Fines and forfeitures

Other fees and fines

4,70,200

## CENTRAL PROVINCES AND BERAR—REVENUE

Detailed Account No.		Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
		Rs.	Rs.	Rs.	Rs.
<b>XXVI.—EDUCATION</b>					
A.—University—Fees, Colleges.	Government Arts	1,85,000	2,00,000	1,78,000	1,86,805
A.—University—Fees, Professional Colleges.	Government Profes.	..	..	180	..
B.—Secondary—Fees, Government Secondary Schools.	Secondary	3,38,000	3,38,000	3,30,775	3,38,009
C.—Primary—Fees, Government Primary Schools.	Primary	160	160	165	174
D.—Special—Fees and other receipts, Government Special Schools.		6,425	8,000	6,625	6,773
E.—General—					
Contributions	—	1,630	1,630	550	550
Recoveries of overpayments	..	15,000	23,140	26,210	18,116
Collection of payments for services rendered—Contribution for leave salaries of officers lent to foreign service.		..	..	..	89
<b>XXVI-E (a) Miscellaneous</b>	..	<b>1,33,885</b>	<b>1,48,800</b>	<b>1,38,726</b>	<b>1,40,279</b>
	Total	6,80,100	7,19,730	6,81,231	6,90,792
<i>Deduct—Refunds</i>	..	—2,100	—3,730	—2,231	—2,751
	Net Total	6,78,000	7,16,000	6,79,000	6,88,041
<b>DETAILED ACCOUNT NO. XXVI-E (a).—EDUCATION—MISCELLANEOUS</b>					
Examination Fees	..	6,885	5,830	9,685	66,460
Examination fees realized by the High School Education Board.		79,000	92,820	80,800	
Miscellaneous—Other items		48,000	50,150	48,241	53,819
Total	..	1,33,885	1,48,800	1,38,726	1,40,279

## CENTRAL PROVINCES AND BERAR—REVENUE

Detailed Account No	XXVII.—MEDICAL	Budget Estimate, 1940-41 Rs	Revised Estimate, 1939-40 Rs	Budget Estimate, 1939-40 Rs	Accounts, 1938-39 Rs
Medical School and Cr. Class.	17,000	16,000	22,000	17,470	
Hospital Receipts	45,000	43,000	38,000	37,830	
Mental Hospital Receipts	14,000	14,000	16,000	14,287	
Sale of Medicines	1,000	1,000	1,000	1,200	
Contributions	1,000	1,000	1,000	620	
Recoveries of overpayments	2,000	1,000	2,000	5,902	
Collection of payments for services rendered— Contribution for leave salaries of officers sent to foreign service and other contributions	11,000	11,000	14,400	14,891	
Miscellaneous	3,000	3,000	5,400	4,366	
Contribution from the Central Government for economic development and improvement of rural areas—					
Cheap plan dispensaries	15,000	19,000	23,100	31,625	
Total	109,000	109,000	1,22,900	1,28,191	
Deduct—Refunds	—1,000	—1,000	—900	—960	
Net Total	1,08,000	1,08,000	1,22,000	1,27,231	

## XXVIII.—PUBLIC HEALTH

XXVIII-A	Sale-proceeds of Sera and Vaccines	..	99,500	99,000	96,600	96,550
	Recoveries of overpayments	..	25	25	25	489
	Miscellaneous	..	2,400	2,476	1,950	2,459
	Contribution from the Central Government for the economic development and improvement of rural areas—					
(i)	For grants to district councils for improvement of water-supply.	1,00,000	29,556	50,000	10,027	
(ii)	For travelling dispensaries	..	32,256	29,943	31,425	31,267
	Total	..	2,34,181	1,61,000	1,80,000	1,40,792
	Deduct—Refunds	..	—181	..	..	..
	Net Total	..	2,34,000	1,61,000	1,80,000	1,40,792

DETAILED ACCOUNT No. XXVIII-A.—PUBLIC  
HEALTH—SALE-PROCEEDS OF SERA  
AND VACCINES

Sale of quinine	73,000	73,000	70,000	70,000
Sale-proceeds of vaccine lymph	26,500	26,000	26,000	26,000

## CENTRAL PROVINCES AND BERAR—REVENUE

Detailed Account No	XXIX.—AGRICULTURE	Budget	Expenditure	Budget	Accounts,
		1938-39 Rs.	1938-39 Rs.	1938-39 Rs.	1938-39 Rs.
XXIX-A Agricultural Receipts	.	3 35 218	3 13 563	3 22,176	2,94 797
Recoveries of overpayments	..	600	600	400	619
Collection of payments for services rendered					
(i) Contribution for leave salary, etc., of officers lent to foreign service		2,600	2,900	3,000	2,988
(ii) Other contributions	..	400	800	800	332
Total	..	3 39 618	3,17 663	3,26,376	2,98,736
Deduct—Refunds	.	—2 018	—1,663	—1 376	—2,539
Net Total		3 37,000	3 16 000	3,25,000	2,96,197

DETAILED ACCOUNT No XXIX-A—AGRICULTURE—  
AGRICULTURAL RECEIPTS

Experimental Farms	..	59,500	63,200	59,000	63,214
Demonstration Farms	.	1,05,400	99,800	97,000	90,032
Public Exhibitions and Fairs	..	9,185	9,062	8,100	10,352
Horticultural Gardens and Arboriculture	..	16,000	16,000	16,000	14,937
Government office gardens	..	200	200	200	248
Station gardens	..	11,220	11,220	10,800	10,265
Seed issues for takavi loans	..	3,000	3,000	2,500	4,591
Agricultural Education fees	..	24,200	20,100	24,700	21,190
Ploughing on Contract system	..	3,000	4,000	3,000	3,108
Miscellaneous	..	12,000	8,000	8,000	6,772
Total estimated other	..	2,43,705	2,34,585	2,29,300	2,23,714

## CENTRAL PROVINCES AND BERAR—REVENUE

Detailed Account No.	DETAILED ACCOUNT No. XXIX-A—AGRICULTURAL RECEIPTS— <i>concld.</i>	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate 1939-40	Accounts, 1938-39
		Rs.	Rs.	Rs.	Rs.
	Total brought forward ..	2,43,705	2,34,585	2,29,300	2,23,714
<b>Contributions from the Imperial Council of Agricultural Research Department—</b>					
(i) Rice Research Scheme ..	..	6,050	7,286	7,197	12,253
(ii) Gangai Pest Scheme ..	..	..	...	..	785
(iii) Sann-Hemp Scheme ..	..	2,100	2,000	2,000	1,588
(iv) Oil seeds Scheme ..	..	10,300	10,821	10,875	10,112
(v) Citrus Fruit Scheme ..	..	13,455	12,220	13,200	9,295
(vi) Agricultural Marketing Scheme ..	..	17,000	17,396	16,566	15,421
(vii) Pan Cultivation Scheme ..	..	8,070	..	8,213	..
(viii) Wheat breeding in black soil areas ..	..	4,391	...	..	..
	Total ..	61,366	49,723	58,051	49,454
<b>Contribution from the Central Government for the economic development and improvement of rural areas—</b>					
(i) Experiments in poultry farming ..	..	09	157	157	666
(ii) Agricultural farm for Mandla district ..	..	560	26	26	5,078
(iii) Cinema outfit for demonstration work ..	..	559	...	525	266
(iv) Storage accommodation for cultivator's produce. ..	..	..	3,880	4,000	15,619
(v) Purchase of two well boring plants ..	..	1,054	...	805	..
	Total ..	2,282	4,063	5,513	21,629
<b>Contribution from the Indian Central Cotton Committee—</b>					
(i) Botanical Scheme ..	..	11,279	10,038	13,692	..
(ii) Extension and marketing of Verum Cotton Scheme. 434	..	16,586	14,954	15,620	..
	Total ..	27,865	24,992	29,312	..
	Total—Agricultural Receipts ..	3,35,218	3,13,363	3,22,176	2,94,797

**XXX.—VETERINARY**

<b>Other receipts—</b>					
Cattle breeding and Farm receipts ..	..	34,700	33,300	31,200	27,619
Veterinary receipts ..	..	2,300	2,000	2,000	2,282
Fees for Vaccination and Marking of cattle under the Cattle Diseases Act. ..	..	25,000	20,000	40,000	10,149
Sale-Proceeds of Fodder ..	..	100	50	14,000	..
Collection of payments for services rendered ..	..	100	270	120	320
Contribution from the Imperial Council of Agricultural Research. ..	..	10,300	8,600	9,960	8,515
Contribution from the Central Government for the economic development and improvement of rural areas. ..	..	500	734	754	7,740
<b>Recoveries of Overpayments</b> ..	..	40	90	10	4
<b>Deduct—Refunds</b> ..	..	—40	—44	—44	—40
	Total ..	73,000	65,000	98,000	56,589

**XXXI.—CO-OPERATION**

<b>Audit fees</b>	..	3,269	3,006	2,700	607
<b>Miscellaneous receipts</b>	..	5,192	5,128	6,943	7,099
<b>Collection of payments for services rendered</b>	..	746	714	205	..
<b>Contribution from the Central Government for Co-operative training and education</b>	..	11,883	10,492	19,152	9,913

## CENTRAL PROVINCES AND BERAR—REVENUE

Detailed Account No.	XXXII.—INDUSTRIES	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
		Rs.	Rs.	Rs.	Rs.
XXXII-A	Industries ..	49,825	39,800	43,850	36,922
	Recoveries of overpayments ..	140	150	150	99
	Collection of payments for services rendered ..	60	60	50	54
	Deduct—Refunds ..	—25	—10	—50	—7
	Total ..	50,000	40,000	44,000	37,068

DETAILED ACCOUNT No. XXXII-A—  
INDUSTRIES

Revenues by School Receipts ..	..	300	150	600	145
Schools of Handicrafts Receipts ..	..	6,700	5,400	5,800	5,967
Textile Receipts ..	..	2,370	2,200	3,100	3,516
Deed Cattle Institutes Receipts ..	..	..	1,800	9,000	700
Contribution from the Central Government for the development of—					
(a) Hand-loom weaving industry ..	..	35,255	24,400	24,400	24,400
(b) Taser Silk Industry ..	..	2,500	2,250	750	914
(c) Agriculture ..	..	2,500	2,500	..	..
Miscellaneous ..	..	200	100	200	1,280
Total ..		49,825	39,800	43,850	36,922

XXXVI.—MISCELLANEOUS  
DEPARTMENTS

Labour and Emigration—					
Emigration fees ..	..	..	..	..	550
Fees for registration of Trade Unions ..	..	..	..	50	..
Miscellaneous—					
Examination Fees ..	..	2,000	2,000	3,000	1,880
Fees for the Inspection of Steam Boilers ..	..	54,000	54,000	51,000	48,815
Administration of Indian Partnership Act, 1932 ..		600	600	600	724
Miscellaneous ..	..	26,000	4,000	4,000	29,903
Total ..		76,600	60,600	58,650	81,872
Deduct—Refunds ..	..	—600	—600	—650	—1,043
Net Total ..		76,000	60,000	58,000	80,829

## XXXIX.—CIVIL WORKS

Rents ..	..	3,38,000	3,35,000	3,43,000	3,43,219
Ferry receipts { Realised by Government ..	..	64,000	64,000	68,000	64,241
Realised by local bodies ..	..	74,000	74,000	74,000	..
Tolls on roads ..	..	55,000	53,500	51,000	55,235
Recoveries of expenditure ..	..	21,000	28,500	25,000	59,314
Transfers from Central Road Fund ..		7,56,000	6,44,000	6,96,000	5,09,928
Miscellaneous ..	..	48,000	49,000	43,000	1,25,288
Deduct—Refunds ..	..	—2,000	—2,000	—2,000	—2,602
Total ..		13,54,000	12,46,000	12,98,000	11,54,623

XLIII.—TRANSFERS FROM  
FAMINE RELIEF FUND

Transfers to the revenue account ..	..	8,800	5,41,700	6,000	4,283
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Detailed Account No.	XLIV.—RECEIPTS IN AID OF SUPERANNUATION	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
		Rs.	Rs.	Rs.	Rs.
XLIV-A	Contributions for Pensions and Gratuities ..	54,100	54,500	41,100	48,741
	Miscellaneous ..	..	..	..	601
	Receipts in England—Miscellaneous ..	..	..	600	1,000
	Deduct—Refunds ..	..	—100	—100	—100
	Net Total ..	54,000	55,000	42,000	46,284

DETAILED ACCOUNT No. XLIV-A.—RECEIPTS IN AID OF SUPERANNUATION—CONTRIBUTIONS FOR PENSIONS AND GRATUITIES

Contributions of officers lent to foreign service ..	41,000	40,500	26,600	34,645
Contributions from local bodies for pensions of their employees.	12,000	12,300	13,500	12,786
Other Contributions ..	1,000	1,400	900	1,122
Refund of gratuity on re-employment ..	100	300	100	188
Total ..	54,100	54,500	41,100	48,741

XLV.—STATIONERY AND PRINTING

Stationery receipts ..	..	200	200	200	193
Sale of plain paper used with stamps ..	..	2,500	2,500	4,800	672
XLV-A Sale of Gazettes and other Government Publications		29,800	22,300	30,000	24,590
XLV-B Other Press Receipts ..	..	26,000	28,200	34,380	25,890
Receipts in England ..	..	280	280	320	261
Loss or gain by exchange ..	..	..	..	..	2
	Total ..	58,780	53,480	59,700	51,608
Deduct—Refunds ..	..	—780	—480	—700	—1,208
	Net Total ..	58,000	53,000	59,000	50,300

DETAILED ACCOUNT No. XLV-A.—STATIONERY AND PRINTING—SALE OF GAZETTES AND OTHER GOVERNMENT PUBLICATIONS

Indian Law Reports ..	..	8,000	7,200	11,000	7,995
Acts and other books ..	..	16,000	10,000	12,000	11,164
Gazettes, Civil Lists and other periodical publications ..		5,000	4,300	6,200	4,594
Stock forms ..	..	800	800	800	837
	Total ..	29,800	22,300	30,000	24,590

DETAILED ACCOUNT No. XLV-B.—STATIONERY AND PRINTING—OTHER PRESS RECEIPTS

Secretariat Press ..					
Work done for High Court Suitors and for Local and Private Bodies ..		6,000	7,400	4,000	5,781
Work done for other Government Departments, etc ..		13,500	15,000	5,000	5,674
Miscellaneous ..		7,000	10,300	9,500	6,926
Jail Press ..					
Salaries and costs of Service Books ..					

## CENTRAL PROVINCES AND BERAR—REVENUE

Detailed Account No.	XLVI.—MISCELLANEOUS	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts 1938-39
		Rs.	Rs.	Rs.	Rs.
Unclaimed Deposits	..	1,50,000	1,50,000	1,31,450	1,61,761
Sale of Old Stores and Materials	..	1,250	2,000	2,800	1,250
Sale of Land and Houses	..	60,060	1,00,000	1,00,000	1,40,773
Fees for Government Audit	..	13,700	15,000	26,000	10,024
Contributions—Recoveries from Court of Wards for the general cost of management.	..	74,790	81,200	81,850	77,204
Rents	..	3,80,000	3,80,000	3,80,000	3,73,659
Other Fees, Fines and Forfeitures	..	10,200	9,000	13,000	7,737
Recoveries of overpayments	..	3,200	8,000	3,200	8,602
Collection of payments for Services rendered	..	35,950	34,200	27,700	34,975
XLVI-A—Miscellaneous	..	62,000	62,375	60,000	64,112
Contribution from the Central Government for the economic development and improvement of rural areas.	..	14,000	10,625	18,300	18,088
Receipts in England—Recoveries of over payments	..	..	200	..	..
Net gain by exchange on Remittance transactions	..	..	100	..	309
Gain by exchange on Local transactions	..	..	—1,500	..	—995
Total	..	8,05,000	8,51,200	8,44,300	8,97,501
Deductions—Refunds	..	—2,75,000	—2,75,200	—2,84,300	—2,34,085
Net Total	..	5,30,000	5,76,000	5,60,000	6,63,416

DETAILED ACCOUNT No. XLVI-A.—MISCELLANEOUS—  
MISCELLANEOUS

Treasure Trove	..	..	200	400	125	286
Miscellaneous	..	..	61,800	61,975	59,875	63,826
Total	..	..	62,000	62,375	60,000	64,112

L.—MISCELLANEOUS ADJUSTMENTS  
BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS

Fees under the Petroleum and Explosive Act	..	12,000	12,000	15,000	12,354
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## LI.—EXTRAORDINARY RECEIPTS

## Other Items—

Transfer from the provincial fund for the economic development and improvement of rural areas	..	5,10,000	..	..
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# BUDGET ESTIMATE OF EXPENDITURE

## FOR THE YEAR 1940-41

(Charges & Outlays presented on the basis of the previous year)

### Grant No. 1

### LAND REVENUE

Description of item No.	S. No.	Budget Estimate 1940-41		Revised Estimate 1939-40		Budget Estimate 1939-40		Actual 1938-39	
		Charge	Voted	Charge	Voted	Charge	Voted	Charge	Voted
		Rs	Rs	R	Rs	Rs	R	R	Rs
7-A Management of Government Estates		13,098		16,010		9,377		10,293	
7-B Survey, Settlement and Record Operations	7,000	63,186	5,000	67,022		57,280		61,801	
7-C Land Records	15,400	12,201	12,454	15,072	10,2	16,132	7,455	17,70381	
7-D Services in connection with Land Revenue Collection—Commission on Collections		2,400		2,400		2,200		18,743	
Charges in account of Land Revenue Collection—Commission on Collections		50,000		82,050		82,100		80,331	
Total		21,400	17,61,600	19,454	17,69746	19,220	17,83780	17,455	17,61552
		17,83,000		17,89,000		18,03,000		17,79,007	

Units of appropriation	Numbers	1939-40	1940-41	DETAILED ACCOUNT NO. 7-A.—LAND REVENUE—MANAGEMENT OF GOVERNMENT ESTATES		Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Account 1938-39
				Rs	Rs				
Pay of Establishment				Special pay to clerk (5)	.	60	80	60	
				Outlay on Improvements	..	9,998	7,610	6,777	9,745
Contingencies				Cost of Settlement		2,100	100	2,100	
				Total		12,098	7,710	8,877	9,745
				Expenditure from the Contribution from Central Government for the economic development and improvement of rural areas—construction of wells in ryotwari areas		1,000	2,230	1,010	688
				Total Vouchers		12,098	7,710	8,877	9,745

## CENTRAL PROVINCES AND BERAR - SURVEYS AND SETTLEMENTS

Detailed Account No	DETAILED ACCOUNT NO 7-B - LAND REVENUE SURVEY SETTLEMENT AND RECORD OPERATIONS		Budget Estimate 1940-41	Actual Estimate 1938-39	Actual Estimate 1939-40	Actual Estimate 1939-40	Actual Estimate 1938-39						
	Class	Vide											
SUMMARY													
Other Surveys													
7-B (i)	Traverse Survey of scattered villages and preparation of mujmuli maps		5793	450	19	3507							
	Reduction of high rents in Jubbulpore district and Narsinghpur sub-division			17		7975							
7-B (ii)	Other Establishments	6000	4000	0	3500								
	Checking of reductions by 12½ per cent of the payments by small holders in Central Provinces and Berar			2217									
	Total Other Surveys	6000	41995	000	16470	39909	41482						
Town Surveys													
7-B (iii)	Traverse Survey of Nazul areas		21191	20553	17671	20319							
	Total Town Surveys		21191	20553	17671	20319							
	Total Survey Settlement and Record Operations	6000	63186	7000	67623	57580	61801						
		69186		74023		57580	61801						
Units of appropriation	Numbers	DETAILED ACCOUNT NO 7-1 (i) - LAND REVENUE SURVEY SETTLEMENT AND RECORD OPERATIONS		Budget Estimate 1940-41	Revised Estimate 1939-40	Budget Estimate 1939-40	Accounts, 1939-39						
1939-40	1940-41												
OTHER SURVEYS													
Traverse Survey of scattered villages and preparation of mujmuli maps.													
Pay of Officers	1	1 Survey Officer (600-30-870)	..	..	11220	9660	9660						
		Total	..	11220	9660	9660	9300						
Pay of Establishment	17	17 Clerks (30-90)	..	..	9120	9193	10193 } 9509						
	5	5 Servants (11-20)	..	..	850	800	810 }						
		Temporary Establishment	..	..	2510	2740	2740						
		Total	..	12480	12733	13763	11813						
Allowances, Honours, etc		Travelling Allowance	..	..	3500	3000	3000						
		Dear District Allowance	..	..	345	300	336						
		Total	..	3845	3300	3336	3193						
		Carried over	..	27545	25693	26759	24306						

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	Numbers		DETAILED ACCOUNT No. 7-B (i).—LAND REVENUE—SURVEY, SETTLEMENT AND RECORD OPERATIONS—concl'd.	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39					
	1939-40	1940-41										
OTHER SURVEYS—concl'd.												
<i>Countersigned Contingencies.</i>												
Contingencies ..			Purchase of Furniture and Instruments .. 100	.. 100	.. 100	.. 100						
			Pay of menials .. 7,800	.. 7,800	.. 8,800	.. 8,800						
			Cost of boundary marks .. 500	.. 500	.. 1,500	.. 1,500						
			Tour charges .. 1,100	.. 1,100	.. 1,800	.. 1,800						
			Other Contingencies .. 200	.. 200	.. 200	.. 200						
			<i>Contract Contingencies.</i>									
			Books and Maps .. 100	.. 100	.. 100	.. 100						
			Service Postage and Tele-ram charges .. 250	.. 250	.. 250	.. 250						
			Other Contract Contingencies .. 400	.. 400	.. 400	.. 400						
			Total .. 10,450	.. 11,163	.. 13,150	.. 9,201						
Charges payable to or recoverable from other Governments, Departments, etc.			Cost of Survey Work in the Province by No. 5 Party, Survey of India.	.. ..	.. ..	.. ..						
			Total—Traverse Survey of scattered villages and preparation of mujmuli maps.	37,995	36,856	39,909	33,507					
DETAILED ACCOUNT No. 7-B (ii).—LAND REVENUE—SURVEY, SETTLEMENT AND RECORD OPERATIONS												
OTHER ESTABLISHMENTS												
<i>Enquiries in connection with village Administration Papers in the estates of Central Provinces.</i>												
Pay of Officers—Charged.	1	1	Officer on Special Duty (1,350) ..	.. 5,400	.. 6,400	.. ..	.. ..					
Pay of officers.	1	1	Officer on Special Duty (320) ..	.. 1,280	.. 1,280	.. ..	.. ..					
Pay of Establishment.	5	5	Revenue Inspectors, clerks 2 (40-60), 3 (30-65) and good conduct allowance.	.. 1,620	.. 1,520	.. ..	.. ..					
	11	11	Servants 1 (13), 8 (11), 2 (a) ..	.. ..	.. ..	.. ..	.. ..					
			Total .. 1,620	.. 1,520	.. ..	.. ..						
Allowances, Honora- ria, etc.—Charged.			Travelling Allowance ..	.. 600	.. 600	.. ..	.. ..					
Allowances, Honora- ria, etc.—			Travelling Allowance ..	.. 600	.. 600	.. ..	.. ..					
			Compensatory Allowance ..	.. 100	.. ..	.. ..	.. ..					
			Total .. 700	.. 600	.. ..	.. ..						
Contingencies ..			Countersigned Contingencies ..	.. 200	.. 400	.. ..	.. ..					
			Contract Contingencies ..	.. 200	.. ..	.. ..	.. ..					
			Total .. 400	.. 400	.. ..	.. ..						
			Total—Village Administration paper, etc. .. 10,000	.. 10,800	.. ..	.. ..						
			Charged .. 6,000	.. 7,000	.. ..	.. ..						
			Voted .. 4,000	.. 3,800	.. ..	.. ..						
DETAILED ACCOUNT No. 7-B (iii).—LAND REVENUE—SURVEY, SETTLEMENT AND RECORD OPERATIONS												
TOWN SURVEYS												
<i>Traverse Survey of Nazul areas</i>												
Pay of officers—	1	1	Survey Officer (200—600) ..	.. 5,145	.. 4,881	.. 5,305	.. 4,557					
Pay of Establish- ment.	2	2	Clerks (30—60) ..	.. 1,320	.. 1,237	.. 1,237	.. 917					
			Temporary Establishment ..	.. 11,440	.. 11,009	.. 7,353	.. 11,291					
			Total .. 12,760	.. 12,246	.. 8,590	.. 12,208						
Allowances, Hono- ria, etc.			Travelling allowance ..	.. 1,470	.. 800	.. 800	.. 1,015					
			Dear District allowance ..	.. 30	.. 36	.. 36	.. 22					
			Total .. 1,470	.. 836	.. 836	.. 836						
Contingencies ..			Countersigned Contingencies ..	.. 90	.. 2,152	.. 2,152	.. 2,152					
			Contract Contingencies ..	.. 100	.. 78	.. 78	.. 78					

CENTRAL PROVINCES AND BERAR—EXPENDITURE

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Detailed Account No.	DETAILED ACCOUNT No. 7-C.—LAND REVENUE—LAND RECORDS	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate 1939-40		Accounts, 1938-39	
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY</b>									
7-C (i)	Superintendence ..	15,400	52,730	12,454	55,141	19,220	55,756	17,366	56,206
7-C (ii)	District charges ..	..	15,30,186	..	15,31,982	..	15,58,077	89	15,34,175
	Total ..	15,400	15,82,916	12,454	15,87,123	19,220	16,13,833	17,455	15,90,381
		<b>15,98,316</b>		<b>15,99,577</b>		<b>16,33,053</b>		<b>16,07,836</b>	

Units of appropriation.	Numbers	DETAILED ACCOUNT No. 7-C (i).—LAND REVENUE—LAND RECORDS	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
			1939-40	1940-41	Rs.	Rs.
<b>Superintendence</b>						
Pay of Officers—Charged.	1	1 Commissioner of Settlements and Director of Land Records (1,000—2,250) and special pay (250).	14,000	11,854	17,820	15,731
	Total ..		14,000	11,854	17,820	15,731
Pay of Officers—	• 2	1 Deputy Director of Land Records 1 (280—20—500) and special pay (75)	5,820	5,577	12,180	11,925
	Total ..		5,820	5,577	12,180	11,925
	Carried over		19,820	17,431	30,000	27,656

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	Numbers		DETAILED ACCOUNT No. 7-C (i).—LAND REVENUE—LAND RECORDS— <i>concl.</i>	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41					
			Brought forward	..	19,820	17,431	30,000
Superintendence— <i>concl.</i>							
<i>Pay of Establish- ment,</i>	27	Clerks 1 (250—450), 3 (150—250), 1 (150—200), 2 (125—200), 3 (50—175), 3 (57—125) 14 (33—80).	34,945		39,470	31,378	34,008
	18	Servants 13 (11—15), 1 (10), 4 (15—20)	..	3,115		3,074	
			Total	..	38,060	39,470	34,452
<i>Allowances, Hono- raria, etc.— Charged.</i>		<i>Travelling Allowances</i>	..	..	1,400	600	1,400
			Total	..	1,400	600	1,400
<i>Allowances, Hono- raria, etc.—</i>		Travelling Allowance	..	..	2,200	3,514	2,200
		Dear District Allowance	..	..	400	370	391
		Honoraria	..	..	200	714	
			Total	..	2,800	3,884	2,914
							4,687
<i>Contingencies—</i>		Service Postage and Telegram charges	..	1,600	1,500	1,500	
		Purchase of furniture, etc.		..	50	..	
		Rates and taxes	<i>Charged</i>	..	..	..	426
			<i>Voted</i>	..	450	500	450
		Tour charges	..	..	500	500	500
		Books and Periodicals	..	..	100	100	60
		Other Contingencies	..	..	3,400	3,560	3,700
			Total	..	6,050	6,210	6,210
							6,012
		Total Superintendence	..	68,430	67,595	74,976	73,572
		Charged		15,620	12,452	19,228	17,365
					52,770	55,143	55,748

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	DETAILED ACCOUNT No. 7-C (ii).—LAND REVENUE—LAND RECORDS—concl.	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
		Rs.	Rs.	Rs.	Rs.
	Brought forward	.. 12,81,975	12,84,165	12,96,713	12,81,073
<i>Allowances, Honoraria, etc.</i>	Travelling Allowance	.. 1,16,411	1,15,549	1,19,987	1,18,351
	Dear District Allowance	.. 860	768	848	835
	Rewards	.. 3,000	3,425	3,720	2,708
	Compensatory Allowance to Patwaris	.. 11,454	11,218	10,734	9,542
	Honoraria	.. 5	5	5	..
	Total	.. 1,31,730	1,30,963	1,35,294	1,31,436
<i>Countersigned Contingencies.</i>					
<i>Contingencies</i>	Purchase of tents	.. .. 50	..	50	
	Rates and taxes { Charged	.. ..	..	..	26
	{ Voted	.. .. 10	..	33	
	Tour charges	.. 6,015	12,753	6,250	10,794
	Furniture and Instruments	.. 4,420	..	4,700	
	Other Contingencies	.. 3,000	..	4,000	
<i>Contract Contingencies.</i>					
	Inspectors' fixed Contingencies	.. .. 4,339	..	4,311	
	Forms and Stationery	.. .. 2,500	30,972	2,800	42,329
	Other Contract Contingencies	.. .. 22,750	..	26,889	
	Total	.. 43,084	43,725	49,033	53,149
	Total Patwari Establishment	.. 14,56,789	14,58,855	14,81,040	14,65,658
	Total District Charges	.. 15,30,186	15,31,982	15,58,077	15,34,264
	Charged	.. .. .. ..	..	..	89
	Voted	.. 15,30,186	15,31,982	15,58,077	15,34,173
<i>DETAILED ACCOUNT No. 7-D.—LAND REVENUE—ASSIGNMENTS AND COMPENSATIONS</i>					
<i>Miscellaneous Land Revenue Compensations</i>					
<i>Assignments and Compensations.</i>	Compensation for the Acquisition of the Ahiri Estate	.. 1,000	1,000	1,000	..
	Jaglia Compensation to Melghat Rajahs	.. 5,400	5,400	5,400	2,938
	Miscellaneous Compensations	.. 4,600	4,600	4,600	4,014
	Total	.. 11,000	11,000	11,000	6,952
<i>Other Compensations</i>					
	Inamdaras and other grantees	.. 3,800	3,800	3,800	3,435
	Pensions in lieu of resumed lands	.. 3,600	3,600	3,600	3,848
	Makhtas	.. 4,000	4,000	4,000	4,508
	Total	.. 11,400	11,400	11,400	11,791
<i>Total Assignments and Compensations</i>					
		.. 22,400	22,400	22,400	18,743

Grant No 2

## 8.—PROVINCIAL EXCISE

Det. led Account No	SUMMARY	Budget Estimate 1939-40		Revised Estimate 1939-40		Budget Estimate, 1939-40		Accou 1938-39	
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
8-A	Superintendence	7,727	20,244	6,038	23,305	10,014	19,515	8,429	20,575
8-B	District Executive Establishment	6,08,200			6,42,680		6,27,900	2,406	6,22,307
	Cost of opium supplied to Provincial Excise Department	1,27,000			1,35,257		1,18,800		1,94,040
	Purchase of ganja and other drugs Compensations	20,000			14,600		19,991		24,498
		1,189			1,120		1,100		1,310
8-C	Charges in England	640					680		523
	Loss or gain by Exchange						..		3
	Total	7,727	7,77,273	6,038	8,16,962	10,014	8,17,986	10,835	8,63,256
		7,85,000		8,23,000		5,28,000		8,74,091	

Units of appropriation	1939-40	1940-41	Numbers	DETAILED ACCOUNT No 8-A—PROVINCIAL EXCISE—SUPERINTENDENCE		Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accou nts, 1938-39
				Rs	Rs				
Superintendence									
Pay of Officers—Charged	1	1	Excise Commissioner	.	..	11,000	8,885	14,813	12,100
Pay of Officers—Voted			Excise Commissioner				3,907		2,509
Pay of Establishment	18	18	Clerks 1 (250—400), 1 (200), 1 (150—200), 7 (50—175), 1 (80—100) and 7 (30—80) and special pay 1 (15)			22,000	23,266	21,900	24,122
	14	14	Servants 1 (20—40), 1 (19—35), 11 (11—15) and 1 (10)			2,790	2,807	2,770	
			Total	..	24,790	26,073	24,670		24,122
Allowances, Hono- raria, etc—Charged.			Travelling Allowance	..	..	1,200	700	1,000	1,209
Allowances, Hono- raria, etc—Voted			Travelling Allowance	..	..	350	1,000	~ 350	327
			Dear District Allowance	..	..	324	316	294	300
Contingencies			Total	..	674	1,316	644		627
			Purchase of books and periodicals	,	300	160	100		
			Purchase of furniture and instruments	..	800	50	100		
			Total	..	500	200	500		

## CENTRAL PROVINCES

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## ANNUAL STATEMENT

Date of payment 1938-39	Amount Rs.	DETAILED ITEM	Bal Rs.	Balances at 31st Dec. 1938-39		Accounts, 1938-39
				Dr.	Credit	
				4,627	45,796	
Establishment charges payable to or recoverable from other Government Departments etc.—Charged				2,967	2,120	
				6	—242	
				—2,469	—117	
		the stamp of the District Excise Department		261	—117	—167
				—4,113	—3,517	—5,799
						—4,980
Establishment charges payable to or recoverable from other Government Departments etc.—Voted		Deduct— the sum of the pay- able to the District Excise Department		781		32
		the sum of the allowance (150-25-400)		6		—418
		the sum of the allowance (150-25-400)		—6,578	—6,163	—5,996
		the sum of the allowance (150-25-400)		—5,577	—5,481	—5,136
						—4,996
		Pot		—11,720	—13,491	—11,299
						—11,912
		Pot Superintendent		27,971	29,313	29,529
						29,004
		Charge I		7,727	6,038	10,014
		Voted		21,244	23,305	19,515
						20,575
		DETAILED ACCOUNT No. 8-B —PROVINCIAL EXCISE—DISTRICT EXECUTIVE ESTABLISHMENT				
Pay of Officers ..	26	District Excise Officers 2(650—15—700) 3(300— 30—600), 11 (700—15—350), 5 (175—15— 250—275—25—400), 4 (150—15—25—25—400) and allowance 1(100) and 1(75) and one Deputy Superintendent of Police (150—500) with special pay Rs. 75 per mensem.		1,07,400	1,10,000	1,14,400
						1,12,811
		Carried over ..		1,07,400	1,10,000	1,14,400
						1,12,811

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation.	Numbers.		DETAILED ACCOUNT No. 8-B.—PROVINCIAL EXCISE—DISTRICT EXECUTIVE ESTABLISHMENT—contd.	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41					
			Brought forward	..	1,07,400	1,10,000	1,14,400
<i>Pay of Establishment.</i>	22	22	Inspectors (100—10—200)	..	39,270	40,000	42,000
	235	235	Sub-Inspectors 30 (100—7—142—8—150) and 127 (60— $\frac{1}{2}$ —100) and 78 (50— $\frac{1}{2}$ —90).		2,09,000	2,07,000	2,16,000
	41	41	Clerks 6 (75—100), 35 (30—80)	..	30,830	26,700	27,500
	450	450	Servants (11—20)	..	67,000	69,000	74,000
			Temporary Establishment	..	21,600	5,400	7,600
			Deduct—Probable savings	..	—20,800	..	—22,000
			Total	..	3,46,900	3,48,100	3,45,100
							3,42,855
<i>Allowances, Honours, etc.</i>			Travelling Allowance	..	97,000	1,00,000	88,000
			Dear District Allowance	..	1,300	1,100	1,400
			Rewards	..	13,000	13,000	14,000
			Fees to the Chemical Examiner for the analysis of Excise samples.		300	300	300
			Total	..	1,11,600	1,14,400	1,03,700
							1,11,823

*Countersigned Contingencies.*

<i>Contingencies Voted.</i>	Charged ..	..	..	..	..	..	2,406
	Voted ..	..	2,800	2,720	3,100	..	
	Furniture and instruments ..	..	300	700	200	..	
	Customs duty on imported stores ..	..	150	260	150	..	
	Petty construction and repairs ..	..	6,000	8,500	11,000	4,422	
	Purchase of tents ..	..	400	10,100	10,100	10,100	
	Rewards by district authorities for non-officials ..	..	13,000	14,400	12,550	12,547	
	Tour charges ..	..	2,000	2,100	2,000	1,629	
	Purchase of articles for colouring liquor ..	..	1,400	1,500	1,300	1,477	
	Conveyance of helpers ..	..	1,300	1,800	1,500	1,285	
	Pay of messengers ..	..	1,400	1,300	1,500	1,300	
	Other contingencies ..	..	2,000	2,500	3,000	2,523	

CENTRAL PROVINCES AND BERAR—EXPENDITURE

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Units of appropriation.

DETAILED ACCOUNT No. 8-B.—PROVINCIAL EXCISE—  
DISTRICT EXECUTIVE ESTABLISHMENT—*concl'd.*

Budget Estimate,  
1940-41      Revised Estimate,  
1939-40      Budget Estimate,  
1939-40      Accounts,  
1938-39.

Rs.      Rs.      Rs.      Rs.

Contingencies Brought forward	..	30,750	45,880	46,400	37,690
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*Contract Contingencies.*

*Contingencies  
Voted—contd.*

Fixed contingencies

..	..	1,300	1,300	1,300	1,231
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Other contract contingencies

..	..	15,380	23,000	17,000	18,303
----	----	--------	--------	--------	--------

Total Contingencies	..	47,430	70,180	64,700	57,224
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Establishment charges payable to or recoverable from other Government Departments, etc.

Deduct 1/10th share of Excise clerks in the District establishment .. —5,130 .. .. .. ..

Total District Executive Establishment	..	6,08,200	6,42,680	6,27,900	6,24,713
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Charged	..	..	..	..	2,406
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Voted	..	6,08,200	6,42,680	6,27,900	6,22,307
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DETAILED ACCOUNT  
No. 8C.—EXCISE—CHARGES  
IN ENGLAND

Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
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Charged	Voted	Charged	Voted	Charged	Voted
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Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
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Stores

640	..	640	..	640	..
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640	..	640	..	640	..
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## Grant No. 3

## 9.—STAMPS

Detailed Account No.	SUMMARY	Budget Estimate, 1940-41.		Revised Estimate, 1939-40.		Budget Estimate, 1939-40.		Accounts, 1938-39.	
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9-A	Superintendence ..	2,033	21,335	1,631	20,580	2,636	20,462	2,218	18,414
	A.—Non-Judicial.								
9-B	Charges for the sale of Stamps.	..	38,152	..	31,689	..	33,952	..	31,636
	Cost of Stamps supplied from Central Stamp Stores.	..	8,480	..	10,500	..	7,500	..	8,137
	B.—Judicial.								
	Charges for the sale of Stamps.	..	23,000	..	19,600	..	19,850	..	19,959
	Cost of Stamps supplied from Central Stamp Stores.	..	4,000	..	4,000	..	4,600	..	3,550
	Total ..	2,033	94,967	1,631	86,369	2,636	86,364	2,218	81,696
		97,000		88,000		89,000		83,914	

Units of appropriation.	Numbers.		DETAILED ACCOUNT No. 9-A.—STAMPS— SUPERINTENDENCE	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts 1938-39
	1939-40.	1940-41.					
District Establishment							
Pay of Establishment.	8	8	Clerks (30—80)	..	..	5,560	10,579
						10,000	9,283
Allowances, Honorary, etc.			Dear District Allowance	..	..	18	19
Contingencies ..			Contract Contingencies	..	..	3,800	3,850
Establishment charges payable to or recoverable from other Governments, Departments, etc.			<sup>1/2</sup> share of the Pay and Travelling Allowance of the Excise Commissioner—Charged.	2,033	1,631	2,636	2,218
			Do. do. Voted ..	..	651	..	418
			<sup>1/2</sup> share of the Establishment of the Excise Commissioner—Voted	5,327	5,481	5,136	4,996
Grants-in-aid ..			<sup>1/2</sup> share of Excise Clerks in District Establishment..	5,130	..	..	..
			To municipalities for share of revenue from court fee stamps, etc.	1,500	..	1,500	..
			Total ..	23,368	22,211	23,098	20,632
			Charged ..	2,033	1,631	2,636	2,218
			Voted ..	21,335	20,580	20,462	18,414

DETAILED ACCOUNT No. 9-B.—STAMPS—  
CHARGES FOR THE SALE OF  
GENERAL STAMPS

REVENUE FROM THE SALE OF STAMPS

CENTRAL PROVINCES AND BERAR—EXPENDITURE

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Grant No. 4

## 10.—FOREST

Detailed Account No.	SUMMARY	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts 1938-39	
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
10 (i)	General Direction ..	1,20,700	90,900	1,25,380	87,200	1,23,000	92,500	1,21,404	1,02,006
10 (ii)	Conservancy and works ..	14,42,300	..	14,46,000	..	14,06,000	..	..	14,00,760
10 (iii)	Establishment ..	2,22,500	15,21,100	2,14,410	15,23,596	2,03,320	15,38,500	2,11,600	14,98,337
	Interest on Capital ..	73,500	..	74,000	..	74,000	..	72,091	..
10 (iv)	Charges in England ..	52,000	..	59,200	1,000	90,680	..	77,444	4,040
	Loss or gain exchange ..	..	..	210	4	..	..	461	22
	Total ..	4,68,700	30,54,300	4,76,200	30,57,800	4,91,000	30,37,000	4,83,000	30,05,165
		35,23,000		35,34,000		35,28,000		34,88,165	

Units of appropriation	Numbers		DETAILED ACCOUNT No. 10(i).—FOREST—GENERAL DIRECTION	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39		
	1939-40	1940-41							
<i>Pay of Officers—Charged.</i>	1	1	<i>Chief Conservator (2,500—2,750) ..</i>	..	30,700	40,800	32,100		
	3	3	<i>Conservators (1,750—2,150) ..</i>	..	69,000	80,300	69,000		
	1	1	<i>Deputy and Assistant Conservators (325—1,350) ..</i>	..	12,800	12,800	82,475		
				Total ..	1,12,500	1,21,100	1,13,900		
							1,12,991		
<i>Pay of Officers—Voted.</i>	1	1	<i>Extra-Assistant Conservator (250—750)</i>	..	7,500	7,200	7,200		
							8,867		
<i>Pay of Establishment.</i>	40	40	<i>Clerks 1 (250—350), 1 (125—175), 1 (75—175), 4 (50—100), 20 (30—80), 3 (200—300), 5 (100—150), 5 (75—100).</i>	..	42,500	43,600	44,000		
	2	2	<i>Ranger 1 (80—225) and Deputy Ranger 1 (40—60)</i>	..	2,800	2,500	2,500		
	33	33	<i>Servants 4 (15—20), 29 (11—15) ..</i>	..	5,200	4,800	5,000		
	4	..	<i>Elephant Establishment (15—20) ..</i>	..	..	500	1,500		
			<i>Temporary Establishment ..</i>	..	500	200	500		
				Total ..	51,000	51,600	53,500		
							52,7		
<i>Allowances, Honoraria, etc.—Charged.</i>	<i>Cost of Passages</i>		..	..	1,200	1,300	1,100		
	<i>Travelling Allowance</i>		..	..	7,000	5,980	8,000		
				Total ..	8,200	7,280	9,100		
							6,		
				Carried down	1,79,200	1,87,180	1,89,700		
							1,81		

Units of appropriation.	DETAILED ACCOUNT No. 10 (i).—FOREST—GENERAL DIRECTION— <i>concld.</i>		Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
			Rs.	Rs.	Rs.	Rs.
		Brought forward	..	1,79,200	1,87,180	1,83,700
						1,81,371
<i>Allowances, Honoraria, etc.—Voted.</i>	Travelling Allowance	..	..	4,400	4,400	4,400
	Dear District Allowance	..	..	800	700	800
	Expenditure in connection with the training of students	..		10,000	3,000	3,000
						12,848
		Total	..	15,200	8,100	8,200
						17,741
<i>Grant-in-aid—Charged.</i>	Contribution for passages of officers transferred from other Governments.			..	..	..
						1,634
<i>Establishment charges payable to or recoverable from other Governments, Departments, etc.</i>	Contribution to Forest Map Office, Dehra Dun	..		5,200	8,300	8,300
						8,240
<i>Contingencies</i>	Contingencies { <i>Charged</i> <i>Voted</i>	..	..	..	..	18
		..	..	12,000	12,000	15,300
						14,406
	Total General Direction	..		2,11,600	2,15,580	2,15,500
						2,23,410
		<i>Charged</i>	..	1,20,700	1,28,380	1,23,000
		<i>Voted</i>	..	90,900	87,200	92,500
						1,02,006
	DETAILED ACCOUNT No. 10 (ii).—FOREST—CONSERVANCY AND WORKS					
<i>I.—Timber and other produce removed from the forests by Government Agency.</i>	Timber	..	..	6,67,900	6,67,600	6,34,000
	Firewood and Charcoal	..	..	16,900	15,200	16,000
	Bamboos	..	..	11,600	10,500	9,700
	Lac	..	..	5,100	5,800	6,300
	Grass and other minor produce	..	..	3,200	3,400	4,000
						4,401
	Total I.—Timber, etc.			7,04,700	7,02,500	6,70,000
						6,94,377
<i>II.—Timber and other produce removed from the forests by consumers and public agents.</i>				1,43,000	1,44,700	1,50,000
						1,42,977

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appro-priation.	DETAILED ACCOUNT No. 10 (ii).—FOREST—CONSER-VANCY AND WORKS—concl'd.	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
		Rs.	Rs.	Rs.	Rs
	Brought forward ..	8,47,700	8,47,200	8,20,000	8,37,298
<i>III.—Maintenance, repairs and renewals.</i>	Purchase, and feed and upkeep of cattle ..	13,300	12,700	10,000	11,273
	Purchase, Renewals of Stores, Tools and Plant ..	20,000	20,000	20,000	18,665
	Roads and Bridges ..	1,27,000	1,22,400	1,26,000	1,27,037
	Buildings ..	68,000	75,000	73,000	67,959
	Other works ..	16,000	21,200	22,000	13,662
	<b>Total III.—Maintenance, etc.</b> ..	<b>2,44,300</b>	<b>2,51,300</b>	<b>2,51,000</b>	<b>2,38,596</b>
<i>IV.—Conservancy and Regeneration.</i>	Cost of forest settlements and compensation for land and rights ..	15,700	15,900	15,700	18,050
	Maintenance of boundaries ..	10,000	10,000	10,000	10,460
	Regeneration ..	11,000	12,000	11,000	9,020
	Fire protection ..	60,000	60,000	60,000	57,608
	Other works ..	77,000	76,400	77,000	72,963
	Working plans ..	6,000	4,500	4,600	3,414
	<b>Total IV.—Conservancy, etc.</b> ..	<b>1,79,700</b>	<b>1,78,800</b>	<b>1,78,300</b>	<b>1,71,515</b>
<i>V.—Miscellaneous</i>	Drift and Waif wood and confiscated forest produce ..	100	100	100	82
	Revenue from forests not managed by Government ..	..	..	..	..
	Rent of forests and payments to shareholders in forests managed by Government ..	..	..	..	..
	Law Charges ..	700	1,000	1,000	614
	Clothing ..	18,500	23,400	24,000	11,390
	Other Charges ..	3,000	3,300	2,600	2,783
	<b>Total V.—Miscellaneous</b> ..	<b>22,300</b>	<b>27,800</b>	<b>27,700</b>	<b>14,869</b>
<i>VI.—Suspense</i>	Suspense—Work advance ..	98,900	1,15,400	97,300	1,02,960
	Deduct—Recoveries ..	—98,900	—1,15,400	—97,300	—1,00,980
	<b>Total VI.—Suspense</b> ..	..	..	..	<b>1,980</b>
<i>VII.—Raipur Forest Tramway</i>	Working expenses ..	1,13,580	1,14,000	98,065	1,02,194
	Appropriation to the depreciation fund ..	29,600	29,600	29,224	29,606
	Deduct—Expenditure met from the depreciation fund ..	—9,180	—11,700	—10,289	—3,691
	<b>Total VII.—Raipur Forest Tramway</b> ..	<b>1,34,000</b>	<b>1,31,900</b>	<b>1,17,000</b>	<b>1,28,109</b>
<i>VIII.—Forest Village Schools.</i>	Teachers ..	10,620	6,300	9,000	
	Buildings ..	1,960	1,800	1,500	
	Furniture and apparatus ..	740	300	500	
	Other contingencies ..	980	600	1,000	
	<b>Total VIII.—Forest Village Schools</b> ..	<b>14,300</b>	<b>9,000</b>	<b>12,000</b>	<b>8,393</b>
	<b>Total 10 (ii).—Conservancy and Works</b> ..	<b>14,42,300</b>	<b>14,46,000</b>	<b>14,06,000</b>	<b>14,00,760</b>

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation.	Numbers.		DETAILED ACCOUNT No. 10 (iii).— FOREST—ESTABLISHMENT	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41					
Pay of Officers—Charged.	20	18	Deputy and Assistant Conservators (325—1,350)	..	2,06,700	1,93,200	1,82,000
							1,88,709
Pay of Officers—Voted.	26	26	Extra-Assistant Conservators and special revenue officers (250—750).		1,78,200	1,64,000	1,78,000
							1,60,409
<b>Subordinate Forest and Depôt Establishment</b>							
Pay of Establishment.	132	132	Rangers 3 (230—250), 129 (80—225)	..	2,30,000	2,20,000	
	191	191	Deputy Rangers (40—60)	..	1,12,600	1,05,000	
	290	290	Foresters (20—40)	..	1,00,000	8,49,700	1,00,000
	2,667	2,675	Forest Guards 2,657 (13—16) and Mahuts 18 (15—20).	18	4,65,000	4,69,000	
	2	2	Medical Establishment 1 (60—150) 1 (35)	..	1,400	1,400	
	Temporary Establishment		..	..	10,000	11,200	9,600
	Deduct—Probable Savings		..	..	—70,000	..	—54,000
	Total—Subordinate Establishment		..	8,49,000	8,60,900	8,51,000	8,39,297
<b>Office Establishment</b>							
	315	306	Clerks, Range Moharrirs, etc., 18 (100—150), 19 (75—100), 149 (30—80), 120 (30—50).	2,06,000	2,10,000		
	82	78	Daftaries and servants (11—15)	..	11,000	2,14,600	11,000
	Temporary Establishment		..	13,000	14,000	13,000	13,745
	Total—Office Establishment		..	2,30,000	2,28,600	2,34,000	2,33,750
	Total—Pay of Establishment		..	40,29,000	40,20,500	40,85,000	40,53,750

**CENTRAL PROVINCES AND BERAR—EXPENDITURE**

Units of appropriation	DETAILED ACCOUNT No. 10 (iii).— FOREST—ESTABLISHMENT—contd.	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
		Rs.	Rs.	Rs.	Rs.
	Brought forward	14,62,900	14,46,700	14,45,000	14,22,153
<i>Allotments, Honoraria, etc.—Charged.</i>	<i>Cost of Passages Travelling Allowance</i>	..	1,000	4,800	3,000
		..	17,200	18,700	21,000
	Total	..	18,200	23,500	24,000
					20,906
<i>Allotments, Honoraria, etc.—Voted.</i>	Travelling Allowance	..	1,61,000	1,62,000	1,61,000
	Expenditure in connection with the training of students	..	11,000	11,600	11,000
	Honoraria	..	1,600	1,600	2,000
	Chikalda Allowance	..	300	1,100	2,000
	Dear District Allowance	..	700	700	1,000
	Total	..	1,74,600	1,77,000	1,75,006
<i>Contingencies—Voted.</i>	Stationery	..	2,000	2,206	2,500
	Carriage of tents and records	..	40,000	41,200	47,000
	Rents, rates and taxes { <i>Charged</i> Voted }	..	..	..	4,116
		..	9,000	8,500	7,500
	Official postage	..	17,000	18,600	18,200
	Sundries	..	29,000	30,500	30,800
	Total	..	97,000	1,01,006	1,06,000
	Total Establishment	..	17,53,700	17,48,206	17,52,000
					17,19,459
<i>Establishment charges payable to or recoverable from other Governments, Departments, etc.</i>	Deduct—Establishment charges recoverable on account of cost of management of forests leased to Government.				
	Charged	..	—2,400	—2,290	—2,680
	Voted	..	—7,700	—7,910	—7,500
	Total Establishment Net	..	17,43,600	17,38,006	17,41,820
	Charged	..	2,22,500	2,14,410	2,03,320
	Voted	..	15,21,100	15,23,596	15,38,500
					14,98,337

DETAILED ACCOUNT No. 10 (iv).— CHARGES IN ENGLAND	Budget estimate, 1940-41		Revised estimate, 1939-40		Budget estimate, 1939-40		Accounts, 1938-39	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Leave and deputation salaries	20,920	..	26,960	1,000	59,280	..	44,645	4,040
Sterling overseas pay	31,080	..	32,240	..	31,400	..	32,709	..
Total	52,000		59,200	1,000	90,680		77,354	4,040

## Grant No. 5

## 11.—REGISTRATION

Detailed Account No.	SUMMARY	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
		Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.
11-A	Superintendence ..	2,440	24,423	1,916	26,807	3,163	23,613	2,862	26,774
11-B	District charges ..	..	1,64,137	..	1,64,277	..	1,73,224	132	1,65,554
	Total ..	2,440	1,88,560	1,916	1,91,084	3,163	1,96,837	2,994	1,92,328
		1,91,000		1,93,000		2,00,000		1,95,322	

Units of appropriation	Numbers		DETAILED ACCOUNT No. 11-A.—REGISTRATION—SUPERINTENDENCE	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41					
Pay of Officers ..	4	4	Inspectors (250—10—350) ..	14,260	15,171	14,120	16,494
			Total ..	14,260	15,171	14,120	16,494
Pay of Establishment.	4	4	Servants (11—15) ..	616	572	576	569
			Total ..	616	572	576	569
Allotments, Honoraria, etc.—Charged.			Honoraria ..	..	..	..	200
Allowances, Honoraria, etc.			Travelling Allowance ..	3,000	3,551	2,500	3,061
			Dear District Allowance ..	54	54	54	52
			Total ..	3,054	3,605	2,554	3,113
Contingencies			Contingencies ..	100	100	200	100
Establishment charges payable to or recoverable from other Governments, Departments, etc.			1/6th share of the Pay and Travelling Allowance of the Excise Commissioner—Charged.	2,440	1,916	3,163	2,662
			1/6th share of the Pay and Travelling Allowance of the Excise Commissioner—Voted.	..	781	..	502
			1/6th share of the Establishment of the Excise Commissioner—Voted.	6,393	6,578	6,163	6,096
			Total Superintendence	26,863	29,722	26,776	29,656

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

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Units of appropriation	Numbers		DETAILED ACCOUNT No. 11-B.—REGISTRATION—DISTRICT CHARGES	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41					
<i>Pay of Establishment.</i>							
	76	76	Sub-Registrars 4 (175), 68 (70—150), 4 (50—125) ..	1,00,000	1,01,529	1,05,820	1,01,967
	72	72	Clerks (30—1—50) ..	31,600	29,402	33,260	30,520
	72	72	Servants 69 (11—1—15) and 3 (2) ..	11,331	11,192	11,192	10,892
	Temporary Establishment			..	6,000	6,800	7,000
				Total	1,48,931	1,48,923	1,57,272
							1,49,522
<i>Allowances, Honorary, etc.</i>							
	Travelling Allowance ..			..	3,000	2,800	3,000
	Dear District Allowance ..			..	506	441	602
				Total	3,506	3,241	3,602
							4,206
	<i>Countersigned Contingencies.</i>						
<i>Contingencies</i>							
	Rates and Taxes	{ Charged .. .. .. .. .. ..		250	231	250	132
		Voted ..	..				
	Other Countersigned Contingencies ..			450	382	600	385
	Contract Contingencies ..			11,000	11,500	11,500	11,441
				Total	11,700	12,113	12,350
							11,958
	Total District Charges ..			1,64,137	1,64,277	1,73,224	1,65,686
	<i>Charged .. .. .. .. .. ..</i>						
	Voted ..			1,64,137	1,64,277	1,73,224	1,65,554

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

## \*12.—CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS

Detailed Account No.	SUMMARY	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
12-A ..	Charges of Collection	Rs. 15,400	37,100	.. 15,700	..	Rs. 16,184	..	Rs. 15,572	
12-B ..	Inspection of Motor Vehicles	.. .. 76,500	..	25,300	..	25,816	..	36,585	
	Total	.. 15,400	1,13,600	.. 41,000	..	42,000	..	52,157	
		1,29,000		41,000	42,000			52,157	

Units of appropriation	Numbers 1939-40 1940-41	DETAILED ACCOUNT No. 12-A.— CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACTS—CHARGES OF COLLECTION	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts 1938-39	
			Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
Pay of Officers charged.	1	Secretary 1 (1,050) special pay (150)	..	14,400	..	..	..	..	..	..
Pay of Officers voted.	2	Secretaries 2 (150—500) special pay 2 (75)	..	5,400	..	..	..	..	..	..
Pay of Establishment.	24 35	Clerks 2 (125—225), 1 (75—175), 2 (120—150), 2 (75—100), 28 (30—80), special pay 10 (15).	24,832	15,473	15,957	15,957	15,424			
	11	Servants 2 (15—20), 9 (11—15)	..	1,548	..	..	..	..	..	..
		Total	..	26,380	15,473	15,957	15,424			
Allowances, Hono- raria, etc, charged.		Travelling Allowance	..	1,000	..	..	..	..	..	..
Allowances, Hono- raria, etc.		Travelling Allowance	..	2,035	65	65	65	8		
Voted	..	Dear District Allowance	..	165	162	162	162	140		
		Total	..	2,200	227	227	227	148		
Contingencies	..	Other contingencies	..	3,120	..	..	..	..		
		Total Charges of Collection	..	52,500	15,700	16,184	15,572			
		Charged	..	15,400	..	..	..	..		
		Voted	..	37,100	15,700	16,184	15,572			
		DETAILED ACCOUNT No. 12-B.—CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACTS—INSPECTION OF MOTOR VEHICLES								
Establishment	5	Motor Inspectors (150—250)		14,200	15,800	14,500	14,500			

## CENTRAL PROVINCES AND BERAR--EXPENDITURE

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Units of appropriation	Numbers		Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts 1938-39
	1939-40	1940-41				
		DETAILED ACCOUNT No. 12-B—CHARGES ON ACCOUNT OF MOTOR VEHICLE'S TAXATION ACTS—INSPECTION OF MOTOR VEHICLES <i>concl'd.</i>				
			Rs.	Rs.	Rs.	Rs.
		Brought forward ..	14,200	13,800	14,300	14,261
<hr/>						
<i>Allowances, Honoraria, etc.</i>		Travelling allowance ..	..	2,100	2,000	2,000
		Fees to official inspectors for inspecting motor vehicles.	5,000	5,900	5,000	
						7,492
		Fees to official inspectors for drivers' tests ..	950	1,150	946	
		Total ..	8,050	9,050	7,946	9,569
<hr/>						
<i>Contingencies..</i>		Fees to non-official inspectors for inspecting motor vehicles.	2,000	1,700	2,000	
		Fees to non-official inspectors for drivers' tests ..	500	100	600	
						12,558
		Purchase of furniture and instrument ..	51,100	..	..	
		Rents ..	400	300	720	
		Contract Contingencies ..	250	350	250	197
		Total ..	54,250	2,450	8,570	12,755
		Total Inspection of Motor Vehicles ..	76,500	25,300	25,816	36,583

## \*13.—OTHER TAXES AND DUTIES

Detailed Account No.	SUMMARY	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
13-A	Charges under the Electricity Acts.	Rs. ..	Rs. 25,160	Rs. 10,787	Rs. 18,413	Rs. 14,000	Rs. 18,000	Rs. ..	Rs. ..
13-B	Charges in connection with Tobacco Duties.	..	500	..	500	..	..	..	..
13-C	Tax on Trade, Profession, etc.	..	300	..	300	..	..	..	..
13-D	Charges in England	..	40	..	..	..	..	..	..
	Total	..	26,000	10,787	19,213	14,000	18,000	..	..
			26,000	30,000		32,000			

Unit of appropriation	Numbers 1939-40 1940-41	DETAILED ACCOUNT No. 13-A.— CHARGES ON ACCOUNT OF OTHER TAXES AND DUTIES—CHARGES UNDER THE ELECTRICITY ACTS	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts 1938-39	
			Rs.	Rs.	Rs.	Rs.	
Pay of Officers— Charged.	1	Electrical Adviser to Government (800—50—1,200)	..	10,480	12,000		
		Total	..	10,480	12,000		
Pay of Officers— Voted.	i	1 Electrical Adviser to Government (650—25—900) ..	7,800	..	..		
		Senior Assistant Electrical Inspector (250—15—475)	5,505	6,010	5,325		
		Deduct—Probable Savings	—1,300	..	..		
		Total	12,005	6,010	5,325		
Pay of Establishment— Charged.	3	Junior Assistant Electrical Inspector (75—5—100) ..	3,140	3,000	3,000		
	5	Clerks 1 (75—5—100) 4 (30—80)	3,979	3,711	3,994		
	4	Servants 4 (11—15)	732	680	680		
	1	Wireman (45)	540	468	..		
		Temporary Establishment	..	..	495		
		Total	8,391	7,859	8,169		
Allowances, Hono- raria, etc.— Charged.		Travelling Allowance	..	307	2,000		
Allowances, Hono- raria, etc.— Voted.		Travelling Allowance Dear District Allowance	..	3,050	2,050		
			..	90	84	90	
		Total	3,140	2,134	2,140		
Contingencies— Voted.		Countersigned Contingencies.					
		Rates and Taxes	..	15	15	15	
		Furniture and Apparatus	..	..	950	950	
		Tour Charges	..	30	19	30	
		Other Contingencies	..	379	426	371	
		Contract Contingencies.					
		Purchase of books and periodicals	..	1,200	1,000	1,000	
		Other Contract Contingencies	..	..	..	..	
		Total	1,624	2,410	2,366		
		Total Charges under the Electricity Acts	..	25,160	29,200	32,000	
		Charged Voted	..	10,787 18,413	14,000 18,000		
		DETAILED ACCOUNT No. 13-B.— CHARGES IN CONNECTION WITH TOBACCO DUTIES					
Pay of Establishment.		Temporary Establishment		400	180		
Allowances, Hono- raria, etc. Contingencies.		Honoraria		10	10		
		Other Contingencies		90	310		
		Total charges in connection with Tobacco Duties		500	500		
		DETAILED ACCOUNT NO. 13-C.— TAX ON TRADE, PROFESSION, ETC.					

## IRRIGATION WORKS CHARGED TO REVENUE

SUMMARY	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts 1938-39	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
XVII-A.—Working Expenses for works for which Capital Accounts are kept—								
Extensions and Improvements.	..	..	..	..	..	..	..	3,435
Maintenance and Repairs.	..	..	..	..	..	..	282	2,03,615
(2) Unproductive.—Working Expenses.	Tools and Plant.	..	..	..	..	..	..	3,135
Reserve	..	..	..	..	..	..	..	..
For rounding..	..	..	..	..	..	..	..	..
Total	..	..	..	..	..	..	282	2,10,185
Establishment	..	..	..	..	..	..	31,226	3,26,646
Total XVII.—(2) Unproductive Working Expenses.	..	..	..	..	..	..	31,508	5,36,831
17.—Interest on Works for which Capital Accounts are kept—	Irrigation works						24,44,600	

Grant No. 6 \*IRRIGATION WORKS CHARGED TO REVENUE—*contd.*

SUMMARY		Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39		
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
18.—Other Revenue Expenditure financed from ordinary Revenues—										
A.—Irrigation Works.										
(1) Works for which no Capital Accounts are kept	Works	..	..	22,800	..	18,545	..	14,406	..	400
	Extensions and Im- provements.	..	..	200	..	4,985	..	2,000	..	..
	Maintenance and Repairs.	..	..	2,52,000	..	2,66,454	..	2,68,844	..	27,966
	Tools and Plant	..	..	..	..	4,308	..	4,350	..	425
	Losses on stock	..	..	..	..	..	..	..	..	..
	Reserve	..	..	5,000	..	..	..	5,000	..	..
	Total	..	..	2,80,000	..	2,94,292	..	2,94,600	..	28,791
Establishment										
	Total	..	..	69,400	2,98,600	69,400	2,98,600	3,890	41,572	
(2) Miscellaneous Expenditure	Other charges	Works	..	..	..	..	..	600		
		Maintenance and Repairs.	..	3,661	..	4,640	..	3,735		
		Surveys	..	..	..	..	..	..	345	4,462
		Losses on stock	..	..	..	..	..	..		
		Tools and plant	..	..	..	..	68	..	65	72
		Suspense	..	..	..	..	..	..	..	
		Grants-in-aid	..	..	..	..	..	..	..	
		Reserve	..	..	..	..	..	..	..	
	For rounding			339	..	..	..	..	..	
	Total			4,000		4,708		4,400	341	4,534
Estimated Receipts				900	4,100	900	4,100	585	2,549	
	Total			1,000	900	8,808	900	5,500	930	8,348
				2,84,000	72,516	6,01,708	79,510	6,01,700	4,224	5,360

CENTRAL PROVINCES AND BERAR—EXPENDITURE

IRRIGATION WORKS CHARGED TO REVENUE—*concl.*

SUMMARY	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.
<b>19.—Construction of Irrigation, Navigation, Embankment and Drainage works—</b>								
<b>B—Financed from ordinary Revenues.</b>								
<i>Irrigation Works.</i>								
Works	..	..	..	..	..	..	..	4,829
Tools and Plant	..	..	..	..	..	..	..	73
Deduct—Receipts on capital account.	..	..	..	..	..	..	..	—228
Reserve	..	..	..	..	..	..	..	..
For rounding	..	..	..	..	..	..	..	..
Total	..	..	..	..	..	..	..	4,674
Establishment	..	..	..	..	..	..	..	563
Total	..	..	..	..	..	..	..	563
<b>Total Irrigation Expenditure charged to Revenue.</b>	..	2,84,000	70,300	6,01,700	70,300	6,01,700	24,81,491	6,21,56
<i>Deduct—Amount for establishment charges for which a separate grant is made.</i>	..	..	—70,300	—3,02,700	—70,300	—3,02,700	—36,264	—3,73,31
<b>Net Total</b>		2,84,000		2,99,000		2,99,000	24,45,227	2,48,1
<b>Credit Total</b>		2,84,000		2,99,000		2,99,000	26,93,411	

## Grant No. 7 \*PUBLIC WORKS ESTABLISHMENT AND TOOLS AND PLANT

Detailed Account No.	Summary	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(i) Establishment ..	2,65,200	14,39,600	2,61,200	14,39,900	2,87,820	14,61,460	3,04,936	15,81,944	
(ii) Tools and plant ..	..	1,82,000	..	..	..	..	..	..	..
(iii) Charges in England ..	29,200	..	45,960	5,640	37,480	1,240	39,467	9,519	
Loss or gain by exchange ..	..	..	200	100	..	..	230	72	
Total ..	2,94,400	16,21,600	3,07,360	14,45,640	3,25,300	14,62,700	3,44,633	15,91,535	
		19,16,000		17,53,000		17,88,000		19,36,168	

Sub-heads	Units of appropriation	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Account 1938-39
<b>DETAILED ACCOUNT No. 1—ESTABLISHMENT</b>					
	Charged.	Rs.	Rs.	Rs.	Rs.
I.—Chief Engineer ..	Pay of Officers ..	..	..	54,000	58,400
	Allowances, Honoraria, etc. ..	..	..	1,500	2,000
	Total ..	..	..	55,500	60,400
	Voted.				
	Pay of Officers ..	..	..	5,000	..
	Pay of Establishment ..	..	..	72,500	71,900
	Allowances, Honoraria, etc. ..	..	..	1,300	1,400
	Contingencies ..	..	..	3,300	3,700
	Total ..	..	..	77,100	82,000
	Total Chief Engineer ..	..	..	1,32,600	1,42,400
II.—Specialist Officers ..	Voted.				
	Pay of Officers ..	..	..	6,700	9,700
	Pay of Establishment ..	..	..	500	2,700
	Allowances, Honoraria, etc. ..	..	..	900	900
	Contingencies ..	..	..	100	200
	Total Specialist Officers ..	..	..	8,200	13,500
III.—Superintending Engineers ..	Charged.				
	Pay of Officers ..	..	..	49,300	48,000
	Allowances, Honoraria, etc. ..	..	..	4,500	4,000
	Contingencies ..	..	..	..	..
	Total ..	..	..	53,800	52,000
	Voted.				
	Pay of Officers ..	..	..	17,700	17,500
	Pay of Establishment ..	..	..	84,000	81,500
	Allowances, Honoraria, etc. ..	..	..	2,500	2,500
	Contingencies ..	..	..	6,700	6,100
	Total ..	..	..	110,900	107,600
	Total Superintending Engineers ..	..	..	164,700	159,600
					170,500
					173,559
					175,000
					175,920
					176,000

PUBLIC WORKS ESTABLISHMENT AND TOOLS AND PLANT—*contd.*

Sub-heads	Units of appropriation	Budget	Revised	Budget	Accoun's,
		Estimate, 1940-41	Estimate, 1939-40	Estimate, 1939-40	1938-39
<i>Voted.</i>					
<i>IV.—Executive</i>		Rs.	Rs.	Rs.	Rs.
	Pay of Officers	..	2,00,000	1,91,600	2,03,500
	Pay of Establishment	..	7,51,100	7,53,000	7,57,960
	Allowances, Honoraria, etc.	..	1,17,200	1,18,700	1,18,000
	Contingencies	..	52,300	57,700	55,000
		Total	.. 11,20,600	11,21,000	11,34,460
					11,52,113
		Total Executive	.. 12,77,500	12,73,100	12,98,380
					13,37,361
		<i>Voted</i>			
<i>VII.—Special Revenue</i>					
	Pay of Officers	..	16,500	16,700	21,000
	Pay of Establishment	..	79,300	79,800	94,500
	Allowances, Honoraria, etc.	..	18,700	16,500	16,800
	Contingencies	..	21,500	23,800	22,600
		Total Special Revenue	.. 1,36,000	1,36,800	1,54,900
					1,92,494
<i>XI.—Pensionary charges</i>					
	Pensionary charges	Charged	.. ..	.. ..	3,070
		Voted	.. ..	.. ..	31,412
		Total Pensionary charges	.. ..	.. ..	34,482
	Gross charges	..	17,10,800	17,20,100	17,76,280
					19,00,350
		Charged	.. 2,66,200	2,64,500	2,92,820
		Voted	.. 14,44,600	14,35,600	14,83,460
					15,92,759

PUBLIC WORKS ESTABLISHMENT AND TOOLS AND PLANT—*concl.*

Sub-heads	Units of appropriation	Budget	Revised	Budget	Accounts,
		Estimate, 1940-41	Estimate, 1939-40	Estimate, 1939-40	1938-39
<i>Deduct.</i>					
XII.—Establishment charges recoverable from other departments, etc.	Establishment charges recoverable from other departments, etc.	Charged .. -1,000	-3,300	-5,000	-2,655
		Voted .. -5,000	-15,700	-22,000	-10,815
	Net Establishment charges ..	17,04,800	17,01,100	17,49,280	18,86,880
		Charged .. 2,65,200	2,61,200	2,87,820	3,04,936
		Voted .. 14,39,600	14,39,900	14,61,460	15,81,944
Tools and plant ..	<i>Detailed Account No. (ii)—Tools and Plant.</i>				
	<i>Voted.</i>				
	Tools and plant ..	1,83,200	..	..	..
	<i>Deduct—Recoveries</i> ..	-1,200-	..	..	..
Charges in England ..	Total Tools and Plant ..	1,82,000	..	..	..
	<i>Detailed Account No. (iii)—Charges in England.</i>				
	Leave and deputation salaries ..	Charged .. 10,400	26,320	14,000	16,000
		Voted .. ..	4,560	640	7,845
	Sterling overseas pay ..	Charged .. 18,800	19,640	23,480	23,467
		Voted .. ..	1,080	600	1,674
	Total ..	29,200	51,600	38,720	48,986
<i>Distribution of establishment charges by major heads.</i>					
18-A. (1) and (2)—Irrigation Works.	Charged .. 60,000	70,300	70,300	36,264	
	Voted .. 2,63,000	3,02,700	3,02,700	3,73,382	
68-A(2).—Construction of un-productive Irrigation Works not charged to Revenue.	Charged .. ..	..	..	..	331
	Voted .. ..	..	..	..	1,788
Buildings and Roads Deposit Works.	Charged .. 1,000	3,300	5,000	2,655	
	Voted .. 5,000	15,700	22,000	10,815	
50.—Civil Works ..	Charged .. 2,34,400	2,25,060	2,38,000	2,89,953	
	Voted .. 11,76,600	10,64,940	10,82,000	11,53,350	
81.—Civil Works, not charged to Revenue.	Charged .. ..	12,000	17,000	18,025	
	Voted .. ..	78,000	78,000	63,015	
	Total Charged ..	2,95,400	3,10,660	3,30,300	3,47,288
	Total Voted ..	14,44,600	14,61,340	14,84,700	16,02,350
	Grand Total ..	17,40,000	17,73,000	18,15,000	19,49,638

**CENTRAL PROVINCES AND BERAR—EXpenditure**

**22.—INTEREST ON DEBT AND OTHER OBLIGATIONS**

	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	Rs.	Rs.	Rs.	Rs.
<b>A.—Interest on Ordinary Debt—</b>				
(i) <i>Rupee Debt—</i>				
1. <i>Interest on Permanent Loans—</i>				
(i) 3 per cent Central Provinces and Berar Loan, 1952 ..	1,51,000	1,51,000		
(ii) 3 per cent Central Provinces and Berar Loan, 1949 ..	2,25,600	1,12,800	2,47,300	1,54,879
2. <i>Discount on Loans—</i>				
(i) 3 per cent Central Provinces and Berar Loan, 1952 ..	3,400	3,400		
(ii) 3 per cent Central Provinces and Berar Loan, 1949 ..	11,300	11,300	7,100	3,400
3. <i>Floating Loans—</i>				
<i>Discount on Treasury Bills</i>	..	2,50,000	2,50,000	1,25,000
<i>Interest on other Floating Loans</i>	..	30,000	30,000	25,000
4. <i>Other Items—</i>				
<i>Management of Debt</i>	..	..	200	1,000
<i>Brokerage, Commission, etc.</i>	..	4,000	50,000	9,000
<i>Miscellaneous—Advertisement charges, etc.</i>	..	..	2,500	2,200
5. <i>Interest on Loans taken from the Central Government</i>	..	14,50,000	14,61,600	14,72,772
 <i>Total—Interest on ordinary debt</i>	..	21,25,300	20,72,800	18,78,200
				18,22,217

**B.—Interest on Unfunded Debt—**

1. <i>Treasury Notes of Service and other Funds—</i>				
(i) <i>Interest on Treasury Notes on account of the Bhonsla and other Nagpur temples.</i>	18,500	18,500	18,500	18,325
2. <i>Interest on State Provident Funds—</i>				
(i) <i>General Provident Fund</i>				
(ii) <i>I. C. S. Provident Fund</i>	5,39,800	5,40,000	5,30,000	5,27,073
(iii) <i>I. C. S. (Non-European Members) Provident Fund</i>	57,800	58,000	51,600	51,514
(iv) <i>Contributory Provident Funds</i>	2,100	2,100	1,800	1,746
(v) <i>Other Miscellaneous Provident Funds</i>	300	200	3,000	3,003
 <i>Total—Interest on Unfunded Debt</i>	6,18,500	6,20,600	6,05,100	6,01,673

**C.—Interest on Other Obligations—**

<i>Interest on Advances from Famine Relief Fund</i>				
 <i>Total Interest on Other Obligations</i>				

Current year      27,43,600      26,93,400      26,83,500      26,77,952

22.—INTEREST ON DEBT AND OTHER OBLIGATIONS—*concl.*

	Budget Estimate 1940-41	Revised Estimate 1939-40	Budget Estimate 1939-40	Accounts, 1938-39
	Rs	Rs	Rs	Rs
Brought forward	..	27,43,800	26,93,100	24,83,300
				24,29,892

D.—*Transfers*—(i) *Interest transferred to Commercial Departments*—

Irrigation Works	..	..	..	—24,44,600
Interest transferred to Forest Department	..	—73,500	—74,000	—74,000
Interest transferred to a count of commuted pensions	..	—4,14,000	—4,05,100	—4,07,000
Interest from Subventions from Central Road Fund	..	—57,300	—58,300	—58,300
Total—Deductions	..	—5,41,800	—5,37,400	—5,39,300
				—29,57,352
Net total—Interest on Debt and Other Obligations	..	21,99,000	21,56,000	19,00,0
				—5,27,460

## 23.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT

A.—*Sinking Funds*—

(i) Depreciation Fund— 3 per cent Central Provinces and Berar Loan, 1952 3 per cent Central Provinces and Berar Loan, 1949	75,000 1,13,000	75,000 ..	75,000 ..	75,000 75,000
Total Depreciation Fund	1,88,000	75,000	75,000	75,000

(ii) Amortisation Fund— 3 per cent Central Provinces and Berar Loan, 1952 3 per cent Central Provinces and Berar Loan, 1949	2,16,000 3,01,000	2,16,000 ..	2,16,000 ..	2,16,000 2,16,000
Total Amortisation Fund	5,17,000	2,16,000	2,16,000	2,16,000
Total Sinking Funds	7,05,000	2,91,000	2,91,000	2,91,000

B.—*Other appropriations*—

(a) Loans from the Central Government (Repayments)	2,68,000	2,56,400	2,56,400	2,45,188
(i) Deduct—Amount of principal portion of equated instalment for repayment of the loans for commuted value of pensions.	—58,800	—56,300	—56,300	—53,813
(ii) Deduct—Repayment out of recoveries from the Provincial Loan Account.	—61,800	—59,000	—59,000	—56,517
(iii) Deduct—Amount met from Subventions from Central Road Fund.	—35,400	—34,100	—34,100	—33,049
Total Deductions	..	—1,56,000	—1,49,400	—1,49,400
				—1,43,379

Total—Other appropriations	1,12,000	1,07,000	1,07,000	1,01,000
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## CENTRAL PROVINCES AND BERAR—EXPENDITURE

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Grant No 8

## 25 —GENERAL ADMINISTRATION

25.—GENERAL ADMINISTRATION—*concl.*

Detailed account No.	SUMMARY	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
		Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.
	Brought forward ..	6,98,100	7,40,260	6,87,900	7,36,000	6,89,100	7,66,600	6,62,172	7,27,034
	E.—District Administration.								
25-E (a)	General Establishments ..	4,94,500	14,95,200	4,30,100	15,35,400	4,33,000	15,43,500	3,99,163	15,26,698
25-E (b)	Sub-Divl. Establishments ..	..	10,84,100	..	10,14,000	..	10,22,100	..	10,03,063
25-E (c)	Other Establishments ..	..	20,82,700	..	21,68,200	..	22,16,640	..	22,43,457
	Total E.—District Administration.	4,94,500	46,62,000	4,30,100	47,17,600	4,33,000	47,82,240	3,99,163	47,73,218
25-F	F.—Works ..	..	..	..	..	..	..	..	..
	Original Works ..	10,000	..	5,000	..	5,000	..	11,670	..
	Repairs ..	41,100	..	51,000	..	51,000	..	37,882	..
	Total F—Works ..	51,100	..	56,000	..	56,000	..	49,552	..
	G.—Miscellaneous ..								
25-G (a)	Discretionary Grants by Heads of Provinces, etc.	..	26,000	..	21,700	..	26,000	..	20,418
25-G (b)	Expenditure from Rural Reconstruction Grants.	..	14,000	..	10,600	..	18,300	..	18,492
	Total G.—Miscellaneous ..	..	40,000	..	32,300	..	44,300	..	38,910
25-H	H.—Charges in England ..								
	A.—Secretary of State for India ..								
	Other items ..	..	..	..	6,080	..	6,080	2,667	6,933
	Loss or gain by exchange ..	..	..	..	40	..	..	18	24
	B.—High Commissioner for India ..								
	Salaries and Expenses of the High Commissioner's Department.	..	26,600	..	29,600	..	30,800	..	32,573
	Other items ..	2,00,200	240	1,01,640	2,280	1,24,880	..	1,96,535	8,732
	Loss or gain by exchange ..	..	..	360	100	..	..	1,258	169
	Total H.—Charges in England ..	2,00,200	26,840	1,02,000	38,100	1,24,880	36,880	2,00,478	48,431
	Total D.—General Administration ..	14,43,900	54,59,100	12,76,000	55,24,000	13,02,980	56,30,020	13,11,365	55,87,593

## CENTRAL PROVINCES AND BERAR--EXPENDITURE

Units of appropriation	Number 1939-40 1940-41	DETAILED ACCOUNT No. 29-Mu.- GENERAL ADMINISTRATION-- SECRETARIAL STAFF OF THE GOVERNOR	Budget Estimate, 1939-40 540.41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
			Rs.	Rs.	Rs.	Rs.
Pay of Officers—Charged	1	Secretary (2,000—2,260) and special pay (250) and O.S.P. at Rs. 300.	32,400	31,800	31,767	31,166
Pay of Establishment—Charged	3      4	Clerks, 1 (150—10—300), 2 (150—250), 1 (40—100) and special pay 1 (30), 1 (20).	5,800	7,200	7,255	7,134
	5      5	Servants, 1 (15—1—20), 3 (11—15), 1 (5—8) ..	300	800	728	703
		Total ..	9,000	8,000	7,983	7,837
Allowances, Hono- raria, etc— Charged		Traveling Allowance ..	650	1,000	1,000	696
		Dear District Allowance ..	80	400	84	341
		Hill Allowance ..	370	366		
		Total ..	1,100	1,400	1,450	1,037
Contingencies— Charged		Purchase of Books and Periodicals ..	100	100	100	
		Service Postage and Telegram Charges ..	1,000	700	700	
		Tour Charges ..	100	200	200	
		Furniture and Instruments ..	200	500	500	2,060
		Subscription to Indian News Agency telegrams ..	200	..	..	
		Other Contingencies ..	1,000	900	900	
		Total ..	2,600	2,400	2,400	2,060
		Total—Secretarial Staff of the Governor	45,700	43,600	43,600	42,100

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	Numbers		DETAILED ACCOUNT No. 25-A (b).—GENERAL ADMINISTRATION—STAFF AND HOUSEHOLD OF THE GOVERNOR	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts 1938-39
	1939-40	1940-41					
<i>Pay of Officers Charged.</i>	1	1	<i>Military Secretary (1,000)</i>	..	12,000	12,000	12,000
	1	1	<i>Aide-de-Camp to H. E. the Governor (730)</i>	8,700	7,300	7,620	7,185
				<i>Total</i>	20,700	19,300	19,620
							19,185
<i>Contribution for passages of Officers transferred from other Governments.</i>				..	..	1,200	..

*Office Establishment.*

<i>Pay of Establishment—Charged.</i>	5	5	<i>Clerks, 2 (150—10—300), 1 (150—250), 1 (100—300), 1 (40—100).</i>	15,000	14,300	14,875	13,198
	25	25	<i>Servants, 18 (11—15), 1 (19—35), 3 (20—25), 3 (15—20).</i>	5,000	4,800	5,029	4,811

*Dispensary Establishment.*

	1	1	<i>Assistant Medical Officer (60—150)</i>	..	1,500	1,300	1,320	1,311
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*Temporary Establishment.*

	<i>Total</i>	22,300	21,100	22,040	20,135
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Carried forward 43,200 40,490 42,860

Units of appropriation	DETAILED ACCOUNT No. 25-A (a).—GENERAL ADMINISTRATION—STAFF AND HOUSEHOLD OF THE GOVERNOR— <i>concl.</i>	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
		Rs.	Rs.	Rs.	Rs.
	Brought forward	.. 43,000	40,400	42,860	39,321
Allowances, Hono- raria, etc.— Charged.	Travelling Allowance	.. 1,000	4,800	4,000	3,580
	Dear District Allowance	.. 400	400	420 } 1,375	
	Hill Allowance	.. 1,500	1,100	1,200 }	
	Compensatory Allowance to Assistant Medical Officer	.. 800	700	720	670
	Total	.. 6,700	7,000	6,340	5,625
Contingencies— Charged.	Renewal of furnishing of official residences of Governor	.. 3,000	4,000	3,000	624
	Maintenance and repairs of furnishings of official residences of Governor.	.. 9,000	9,000	9,000	9,576
	Service Postage and Telegram Charges	.. 3,000	5,200	1,200	1,400
	Other Contingencies	.. 4,200	4,200	4,200	6,741
	Subscriptions to Indian News Agency Telegrams	.. 1,200	900	700	668
	Dispensary Contingencies	.. 500	500	500	482
	Total	.. 20,900	23,800	18,600	19,491
	Total Staff and Household of the Governor	.. 70,600	71,200	67,800	4,437

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	DETAILED ACCOUNT No. 25-A (c).—GENERAL ADMINISTRATION—EXPENDITURE FROM CONTRACT ALLOWANCE	Budget Estimate 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39	
					Rs.	Rs.
<i>Charged</i>						
<i>Motor car charges</i>	..	..	9,000	9,600	8,000	8,847
<i>Household charges</i>	..	..	10,000	13,400	10,000	10,125
<i>Total Expenditure from Contract Allowance</i>	..	*19,000	23,000	18,000	18,972	

## DETAILED ACCOUNT No. 25-A (d).—GENERAL ADMINISTRATION—TOUR EXPENSES

## Tour Expenses of His Excellency the Governor

Charged						
<i>Purchase and up-keep of motor lorries</i>	..	..	..	..	..	3,752
<i>Purchase of tents and camp furniture</i>	..	..	500	..	500	..
<i>Maintenance and repair of camp equipment and pay of tent pitchers and camp menials.</i>						4,455
<i>Railway freight on tents, heavy goods, horses, etc., in connection with tour.</i>						93
<i>Carriage of goods and cost of special trains for the conveyance of heavy goods and stable between Government Houses.</i>						248
<i>Cart and cooly hire on tour</i>	..	..				516
<i>Cart and cooly hire during transfer between Government Houses</i>	..	16,000	26,000	16,000	16,000	607
<i>Saddle horses and carriages on tour</i>	..	..				..
<i>Railway fare and carriage of household while on tour</i>	..					175
<i>Railway fare while in transit between Government Houses</i>	..					409
<i>Keep of elephants</i>	..					..
<i>Payment and presents for services rendered on tour.</i>	..	1,200	..	1,500	..	995
<i>Special Trains and haulage of Saloon Carriages</i>	..	4,500	..	4,500	..	4,888
<i>Maintenance of Saloon</i>	3,500	3,500	3,500	3,500	..	1,653
<i>Miscellaneous</i>	..	..	..	..	..	..

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	Numbers		DETAILED ACCOUNT No. 25-A (e).—GENERAL ADMINISTRATION—MINISTERS	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41		Rs.	Rs.	Rs.	Rs.
Pay of Officers—Charged.	7	7	Ministers (500)	..	33,800	20,900	42,000
All allowances, Honoraria, etc.—Charged.			Travelling Allowance	..	9,500	4,000	10,000
			House-rent and Conveyance Allowance 6 (150), 1 (250)	11,200	6,200	12,600	10,740
			Total	..	20,700	10,200	22,600
Contingencies—Voted.			Purchase and maintenance of motor cars	..	3,000	1,600	4,538
			Total—Ministers	..	57,500	32,700	66,100
			Charged	..	54,500	31,100	64,600
			Voted	..	3,000	1,600	4,538
DETAILED ACCOUNT No. 25-A (f).—GENERAL ADMINISTRATION—ADVISERS							
Pay of Officers—Charged.		2	Advisers	..	17,500	27,500	..
All allowances, Honoraria, etc.—Charged.			Travelling Allowance	..	500	600	..
			Total—Advisers	..	18,000	28,100	..
DETAILED ACCOUNT No. 25-B (a).—GENERAL ADMINISTRATION—LEGISLATIVE BODIES—LEGISLATIVE ASSEMBLY							
Pay of Officers—Charged.	1	1	Speaker of the Legislative Assembly 1 (500)	..	6,000	6,000	6,000 } 7,800
	1	1	Deputy speaker of the Legislative Assembly 1 (150)	..	1,800	1,800	1,800 }
			Total	..	7,800	7,800	7,800 7,800
All allowances, Honoraria, etc.—Charged.			Travelling Allowance	..	1,500	1,500	2,000 1,311
			House-rent and conveyance Allowance	..	3,000	1,800	3,000 1,800
			Total	..	4,500	3,300	5,000 3,111
			Voted.				
Pay of Officers—Voted.	103	103	Members of the Legislative Assembly (75)	..	92,700	96,500	92,700 91,937
Pay of Establishment—Voted.	12	12	Reporters and Clerks 2 (40—100), 2 (60—125), 1 (50—200), 2 (60—175), 1 (150—10—250), 1 (200—10—300), 2 (250—450), 1 (30) and Special pay 2 (25).	23,300	20,800	22,640 } 22,225	
	7	7	Servants 4 (11—15), 3 (15—20)	..	1,300	1,300	1,224 }
			Total	..	24,600	22,100	23,864 22,225
All allowances, Honoraria, etc.—Voted.			Travelling Allowance	..	30,000	32,000	47,000 20,877
			Honoraria	..	1,470	1,700	700 }
			Dear District Allowance	..	130	100	172 }
			Total	..	31,600	33,800	47,872 21,664
Contingencies—Voted.			Purchase and repair of furniture	..	700	800	800 }
			Books and periodicals	..	1,000	1,000	1,000 }
			Tour charges	..	50	50	50 }
			Other Contingencies	..	2,050	2,200	2,155 }
			Total	..	3,800	4,000	4,005 3,156
			Cashed over	1,65,000	1,67,500	1,81,241	1,49,999

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation.	Numbers 1940-41	DETAILED ACCOUNT No. 25-B (a)—GENERAL ADMINISTRATION—LEGISLATIVE BODIES—LEGISLATIVE ASSEMBLY—concl'd.	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
			Rs.	Rs.	Rs.	Rs.
		Brought forward ..	1,65,000	1,67,500	1,81,241	1,49,893
		Voted.				
Establishment and other charges payable to other Governments, Departments, etc.		Share of the Contingent expenditure incurred by the Legal Remembrancer.	2,400	1,900	2,459	2,184
		Charged.				
		Share of the Contingent expenditure incurred by the Legal Remembrancer.	..	..	..	62
		Total—Legislative Assembly ..	1,67,400	1,69,400	1,83,700	1,52,139
		Charged ..	12,300	11,100	12,800	10,973
		Voted ..	1,55,100	1,58,300	1,70,900	1,41,166
		DETAILED ACCOUNT No. 25-C (a)—GENERAL ADMINISTRATION—CIVIL SECRETARIAT				
Pay of Officers—Charged.	1 1	Chief Secretary (3,000) .. ..	36,000	36,000	36,000	
	3 3	Secretaries 3 (1,000—2,250) and special pay 3 (250) ..	90,800	87,000	87,000	
	2 2	Under Secretaries (450—1,350) and special pay 2 (200).	20,800	22,600	22,600	
		Total ..	1,47,600	1,45,600	1,45,600	1,40,398
Pay of Officers—Voted.	2 2	Under Secretaries 1 (250—850), 1 (700—35—1,050) and special pay 1 (200).	22,900	29,000	22,900	
	1	Private Secretary to H. P. M. 1 (620) .. ..	..	5,000	7,440	
	1 1	Registrar (450—30—600) .. ..	6,000	5,000	6,630	
	1	Publicity officer .. ..	3,800	2,600	..	
		Provision for leave allowance, etc. .. ..	2,500	..	2,500	
		Total ..	35,200	41,600	39,470	37,147
Pay of Establishment—Voted.	147 147	Clerks 60 (40—100), 42 (65—200), 25 (150—300), 7 (250—25—450), 1 (475), 1 (250—350), 2 (30—50), 3 (150—250), 2 (150—300), 4 (100—5—200), and special pay 1 (7).	2,38,800	2,25,000	2,52,200	
	104 104	Servants 25 (5—8), 53 (11—15), 10 (15—20), 12 (19—35), 1 (20—25), 3 (15—30) and special pay 1 (7).	16,800	15,000	16,800	
		Temporary establishment .. ..	10,500	10,800	10,800	
		Deduct—Probable savings .. ..	—8,500	..	—12,600	
		Total ..	2,54,600	2,50,800	2,67,200	2,36,746

CENTRAL PROVNCES AND BERAR—EXPENDITURE

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Units of appropriation	Numbers		DETAILED ACCOUNT No. 25-C (c).— GENERAL ADMINISTRATION—CIVIL SECRETARIAT—concl.	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41					
				Rs.	Rs.	Rs.	Rs.
			Brought forward	..	4,40,400	4,38,600	4,52,270
<i>All allowances, Honaria, etc. Charged.</i>			<i>Cost of passages</i>	..	..	900	1,000
			<i>Travelling Allowance</i>	..	..	2,000	1,700
				Total	..	2,000	2,600
						3,000	1,637
<i>All allowances, Honaria, etc. Voted.</i>			Travelling Allowance	..	..	3,000	1,500
			Honaria	..	..	300	2,500
			<i>Dear District Allowance</i>	..	..	2,300	300
				Total	..	5,600	4,000
						5,000	5,032
<i>Contingencies— Voted.</i>			Section writing charges	..	..	100	200
			Purchase of Books and Periodicals	..	..	2,000	2,000
			Service Postage and Telegram Charges	..	..	12,000	11,000
			Tour charges	..	..	3,000	1,500
			Furniture and Instruments	..	..	3,000	4,000
			Purchase and Repair of Tents	..	..	200	200
			Other Contingencies	..	..	19,000	21,100
			Rates and Taxes—Charged	..	..	..	..
				Total	..	38,300	40,000
						32,130	34,597
<i>Establishment charges payable to other Governments—Voted.</i>			Payment to the Central Government for work connected with Civil List, Forms, Resource and Charitable Endowments, done in Accountant-General's Office.	..	..	8,200	8,200
				Total—Civil Secretariat	..	4,94,500	4,92,800
						5,00,600	4,82,271
			<i>Charged</i>	..	..	1,49,600	1,48,200
			<i>Voted</i>	..	..	3,44,900	3,44,600
						3,52,000	3,40,195
<i>Establishment charges payable to other Governments—Charged.</i>			DETAILED ACCOUNT No. 25—(c) (b).— PUBLIC SERVICE COMMISSION.				
			Payment to the Bihar Government the share of the cost of the Joint Public Service Commission.	..	..	39,500	47,000
						37,000	42,744
<i>Pay of officers— Charged.</i>			DETAILED ACCOUNT No. 25-C (d).— GENERAL ADMINISTRATION—FINANCIAL COMMISSIONER				
			<i>Financial Commissioner (3,500)</i>	..	..	34,000	29,200
			<i>Travelling Allowance</i>	..	..	600	600
				Total—Financial Commissioner	..	34,600	29,200
						42,600	44,741
<i>Allowances, Honaria, etc.— Charged.</i>			DETAILED ACCOUNT No. 25-C (e).— GENERAL ADMINISTRATION—LOCAL FUND AUDIT ESTABLISHMENT				
			Amount payable to the Central Government on account of the cost of the Local Fund Audit Establishment and leave and pension contribu-	..	..	1,37,600	1,36,500
						1,37,000	1,42,072

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	Numbers		DETAILED ACCOUNT No. 25-D.— GENERAL ADMINISTRATION— COMMISSIONERS	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41					
<i>Pay of Officers —Charged.</i>	4	4	<i>Commissioners 4 (3,000)</i>	..	1,44,000	1,11,800	1,44,000
							1,35,795
<i>Pay of Establishment.</i>			<i>Voted</i>				
	60	61	Clerks 30 (30—80), 1 (75—5—175), 13 (80—10—150), 3 (100—10—200), 10 (150—10—200), 4 (250—15—400).	80,400	72,000	80,166	74,751
	37	37	Servants 3 (10), 25 (11—15), 7 (15—20), 2 (19—35)	6,900	6,300	6,854	6,251
			<i>Deduct—Probable Savings</i>	..	—5,300	..	—2,020
			<i>Total</i>	..	82,000	78,300	85,000
							81,002
<i>Allowances, Hono- raria, etc.— Charged.</i>			<i>Cost of Passages</i>	..	..	..	3,281
			<i>Travelling Allowance</i>	..	..	6,000	5,500
			<i>Total</i>	..	6,000	5,500	5,500
							7,749
<i>Allowances, Hono- raria, etc.—Voted.</i>			<i>Travelling Allowance</i>	..	..	2,500	2,500
			<i>Honoraria</i>	..	..	500	400
			<i>Dear District Allowance</i>	..	..	500	400
			<i>Total</i>	..	3,500	3,300	3,466
							3,112
<i>Contingencies— Voted.</i>			<i>Rates and Taxes</i> { <i>Charged</i> <i>Voted</i>	..	..	..	..
			<i>Purchase of Books and Periodicals</i>	..	450	400	450
			<i>Tour charges</i>	..	300	400	370
			<i>Purchase of Typewriters</i>	..	1,600	1,600	1,600
			<i>Furniture and Instruments</i>	..	600	600	650
			<i>Other Contingencies</i>	..	250	300	370
			<i>Section writing</i>	..	9,200	9,400	9,394
			<i>Total</i>	..	200	400	400
							331
							14,012
			<i>Total—Commissioners</i>	..	12,600	13,100	13,234
							14,342
			<i>Charged</i>	..	1,50,000	1,47,300	1,49,500
			<i>Voted</i>	..	98,100	93,700	1,11,400

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation 1939-40	Numbers 1939-40	DETAILED ACCOUNT No. 25-E (a).— GENERAL ADMINISTRATION—GENERAL ESTABLISHMENT	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
			Rs.	Rs.	Rs.	Rs.
District Establishment						
<i>Pay of Officers—Charged.</i>	16	19 Deputy Commissioners (1,900—2,250)	..	3,60,000	2,97,000	3,17,000
	17	19 Assistant Commissioners (600—1,600)	..	1,27,000	1,09,000	1,16,000
		<i>Deduct—Probable Savings</i>	..	..	—30,000	—37,000
			Total	..	4,57,000	3,97,000
					3,96,000	3,52,553
<i>Pay of Officers—Voted.</i>	3	Deputy Commissioners	..	..	56,900	56,900
	101	*114 Extra-Assistant Commissioners (300—1,100)	..	6,02,000	5,53,000	5,68,300
		<i>Deduct—Probable Savings</i>	..	..	—60,000	—14,600
			Total	..	5,72,000	6,09,900
					6,10,600	5,96,331
<i>Voted</i>						
<i>Pay of Establishment.</i>	480	516 Superintendents and Clerks 19 (200—10—300), 19 (125—5—150), 63 (75—100), 7 (100—200), 408 (30—80).	4,48,000	4,28,000	4,51,500	4,36,572
	102	120 Servants 1(19—35), 53 (15—20), 40 (11—15), 25 (10), 1 (9).	21,200	20,000	19,600	23,342
		Temporary Establishment	..	24,400	22,000	18,000
		<i>Deduct—Probable Savings</i>	..	..	—15,600	—9,100
			Total	..	4,78,000	4,70,000
					4,80,000	4,71,283
<i>Allowances, Honaria, etc. Charged.</i>		<i>Cost of Passages</i>	..	..	15,000	10,100
		<i>Travelling Allowance</i>	..	..	22,500	23,000
			Total	..	37,500	33,100
					37,000	41,641
<i>Allowances, Honaria, etc. Voted.</i>		Travelling Allowance	..	..	46,000	46,000
		Dear District Allowance	..	..	1,700	1,500
		Hill Allowance	..	..	500	300
			Total	..	48,200	47,800
					45,300	49,519
		<i>Carried over</i>	..	15,92,700	13,57,800	15,68,900
					15,11,329	

Note.—The scale of Extra-Assistant Commissioners has been increased by 10 to 106. Provision for 1940-41 is made under this head. The figures given above are based on the revised estimates for 1939-40.

Units of appropriation	Numbers.		DETAILED ACCOUNT No. 25-E (a) — GENERAL ADMINISTRATION—GENERAL ESTABLISHMENT— <i>contd.</i>	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41					
			Brought forward ..	15,92,700	15,57,800	15,68,900	15,11,329

**District Establishment—*concl.****unreserved Contingencies.*

<i>Contingencies— Voted.</i>	Rents, rates and taxes	<i>Charged</i> Voted ..	.. 6,500	.. 10,000	.. 10,000	4,967
	Purchase of Typewriters ..	..	5,000	5,000	5,000	
	Section-writing ..	..	16,000	16,000	16,000	
	Purchase of Tents ..	..	16,000	20,400	20,400	
	Purchase of Furniture and Instruments ..	..	4,000	4,000	4,000	99,479
	Compensation for plague huts ..	..	600	600	600	
	Dict-money and travelling expenses of revenue defaulters and witnesses.		200	200	200	
	Tour charges ..	..	29,700	28,000	24,000	
	Other Contingencies ..	..	17,000	20,000	15,000	

*Contract Contingencies.*

Repair of Tents ..	..	.. 2,300	2,300	2,300	
Purchase of Books ..	..	.. 2,300	2,500	2,500	
Charges in connection with District Council elections.		100	100	100	
Charges for service of processes ..	..	300	300	300	1,52,709
Petty construction and repairs ..	..	300	400	400	
Service Postage and Telegram charges ..	..	77,000	80,000	77,000	
Other Contract Contingencies ..	..	60,200	60,000	60,000	

Total ..	2,37,500	2,49,800	2,37,800	2,57,155
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Total—District Establishment ..	18,30,200	18,07,600	18,06,700	17,68,404
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Capital outlay ..	18,30,200	18,07,600	18,06,700	17,68,404
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CENTRAL PROVINCES AND BERAR—EXPENDITURE

79

Units of appropriation	Numbers		DETAILED ACCOUNT No. 25-E (a),— GENERAL ADMINISTRATION—GENERAL ESTABLISHMENT— <i>concl.</i>	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41					
			Brought forward .. 18,30,200	18,07,600	18,06,700	17,68,484	
<b>Treasury Establishment</b>							
<i>Sadar Treasuries.</i>							
<i>Voted.</i>							
Allowances, Hono- raria, etc.	101	101	Clerks 83 (30—80), 17 (75—100), 1 (125—150) ..	79,000	81,000	82,100	77,413
			Dear District Allowance .. .. 150	100	130	164	
			Allowances to Treasurers .. .. 24,850	21,000	31,470	25,484	
			Total .. 25,000	21,100	31,600	25,648	
			Total—Sadar Treasuries .. 1,04,000	1,02,100	1,13,700	1,03,061	
<i>Sub-Treasuries.</i>							
<i>Voted.</i>							
Allowances, Hono- raria, etc.	101	101	Clerks (30—50) .. .. 54,500	55,000	55,330	53,351	
			Temporary Establishment .. .. 750	500	500	587	
			Total .. 55,250	55,500	55,830	53,938	
Allowances, Hono- raria, etc.			Dear District Allowance .. .. 250	300	270	378	
			Total—Sub-Treasuries .. 55,500	55,800	56,100	54,316	
			Total—Treasury Establishment .. 159,500	157,900	169,800	157,377	
			Total—General Establishment .. 19,89,700	19,65,500	19,76,500	19,25,861	
			Charged .. 4,94,500	4,30,700	4,33,000	3,99,163	
			Voted .. 14,95,200	15,35,400	15,43,500	15,26,698	

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

Unit of appropriation	Numbers	DETAILED ACCOUNT No. 25-E (b).— GENERAL ADMINISTRATION—SUB-DIVI- SIONAL ESTABLISHMENT	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Account(s), 1938-39						
						Rs.	Rs.					
Tahsil Establishment												
<i>Voted.</i>												
<i>Pay of Estab- lishment</i>	98	Talukdars 4 (30—50), 94 (175—275)			3,15,000	4,37,000	4,91,900					
	146	Naib-Tahsildars (70—150)					4,35,940					
	390	Clerks 450 (30—65) 1 (15—20)	..	2,41,000	2,07,000	2,18,000	2,05,244					
	1,600	Servants 82 (15—20) 1,446 (11—15), 83 (9), 17 (12—18)	2,65,000	2,46,000	2,60,700	2,43,026						
Temporary Establishment												
		..	..	15,000	22,000	15,000	18,857					
		Deduct—Probable Savings	..	..	78,500	..	—58,300					
							..					
			Total	..	9,57,500	9,12,000	9,27,300					
<i>Honoraria, Hono- raria, etc.</i>		Travelling Allowance	..	..	1,20,000	95,700	88,470					
		Dear District Allowance	..	..	4,500	4,200	4,200					
		Honoraria	..	..	..	..	30 } 4,479					
<i>Contingencies</i>			Total	..	1,24,500	99,900	92,700					
		Fixed Tahsil Contingencies	..	..	2,100	2,100	2,100					
							2,213					
		Total—Sub-Divisional Establishment	..	10,84,100	10,14,000	10,22,100	10,03,063					
DETAILED ACCOUNT No. 25-E (c).— GENERAL ADMINISTRATION—OTHER ESTABLISHMENT												
<i>Process-Serving Establishment.</i>												
<i>Voted.</i>												
<i>Pay of Estab- lishment</i>	87	Clerks 76 (30—80), 11 (75—100) ..	..	54,200	52,000	54,900	47,751					
	68	Servants 64 (11—15), 4 (12—18) ..	..	11,700	10,000	11,200	8,817					
		Deduct—probable savings	..	—6,900	..	—4,000	..					
			Total	..	59,000	62,000	62,100					
							56,568					
<i>Allowances, Hono- raria, etc.</i>		Travelling Allowance	..	..	250	300	300					
		Dear District Allowance	..	..	450	500	500					
			Total	..	700	800	800					
							665					
		Total—Other Services	..	59,700	62,800	62,000	57,356					

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	Numbers		DETAILED ACCOUNT No. 23-E (c).—GENERAL ADMINISTRATION—OTHER ESTABLISHMENTS	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41					
			Brought forward ..	59,700	62,800	62,900	57,233
<i>Allowances to District and Village Officers Voted</i>							
Allowances, Hono- raria, etc.			Patels and Patwaris ..	7,45,000	7,64,000	7,45,000	7,62,414
			Remuneration to kotwars ..	8,200	8,200	8,200	8,068
			Deduct.—Probable Savings ..	..	..	—4,700	..
			Total ..	7,53,200	7,72,200	7,48,500	7,70,482
Contingencies ..			Contingencies ..	1,79,200	1,79,000	1,79,000	1,84,196
<i>Jaglia Establishment in Berar</i>							
Pay of Estab- lishment.	19	19	Clerks (30—50) ..	9,400	9,700	9,700	9,203
Allowances, Hono- raria, etc.			Jaglias and Mahars ..	10,51,400	10,54,500	10,50,500	10,49,368
			Other Allowances ..	200	200	200	20
			Total ..	10,51,600	10,54,700	10,50,700	10,49,388
Contingencies ..			Contingencies ..	1,600	1,500	2,000	1,546
Total—Allowances to District and Village Officers							
				19,95,000	20,17,100	19,89,900	20,14,815
<i>Debt Conciliation Boards</i>							
<i>Voted.</i>							
Pay of Officers ..	10		Chairmen (400) ..	..	..	35,100	72,000
Pay of Estab- lishment.	36		Clerks 34 (35), 17 (20) ..	..	..	7,100	18,400
	36		Servants (13) ..	..	..	2,500	8,000
			Total ..	..	..	9,600	26,400
Allowances, Hono- raria, etc.			Travelling Allowance ..	..	..	21,000	37,445
			Honoraria ..	..	..	20,500	5,900
			Total ..	..	..	20,500	37,517
Contingencies ..			Contingencies ..	..	..	1,400	3,400
			Total—Debt Conciliation Boards ..	..	..	66,600	1,28,700
<i>Village Uplift Board</i>							
<i>Voted.</i>							
Pay of Estab- lishment.	1	2	Pay of Organiser and Clerk ..	..	3,050	2,900	685
Allowances, Honoraria, etc.			Travelling Allowance ..	..	1,200	3,600	740
Contingencies ..			Purchase of books and other contingencies ..	..	950	1,100	500
Grants-in-aid ..			Training classes ..	..	1,000	700	1,000
			Grants for Villages Uplift work ..	..	5,000	3,600	7,430
			Establishment of sixty-five rural uplift centres in Central Provinces and Berar.	16,800	19,000	24,785	16,285
			Deduct.—Amount transferred from the Provincial Fund for economic development and improvement of rural areas.	..	..	9,200	—16,285
			Total ..	22,800	14,100	33,215	2,160
			Total—Village Uplift Board ..	28,000	21,700	35,140	3,237
			Total—Other Establishments ..	20,82,700	21,66,200	22,16,640	22,43,457

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

	GENERAL ADMINISTRATION—OFFICIAL RESI- DENCE OF THE GOVERNOR	Charged	Budget Estimate 1940-41	Revised Estimate, 1939-40	Budget Estimate 1939-40	Accounts, 1938-39
			Rs	Rs	Rs	Rs
			10,000	5,000	5,000	11,670
(i) <i>Leaves, alimony, outfit, etc.</i>						
(ii) <i>Repairs</i>			6,000	6,000	6,000	11,905
(iii) <i>Other</i>			2,500	2,500	2,500	4,595
(iv) <i>etc.</i>			2,600	2,600	2,600	743
(v) <i>Total</i>			1,000	1,000	1,000	1,648
(vi) <i>Leaves, alimony, outfit, etc.</i>			29,000	38,900	38,900	18,991
(vii) <i>Repairs</i>						
(viii) <i>Other</i>			41,100	51,000	51,000	37,882
(ix) <i>Total—Works</i>			51,100	56,000	56,000	19,552

DETAILED ACCOUNT No. 25-G (a)—GENERAL  
ADMINISTRATION—MISCELLANEOUS—DISCRE-  
TIONARY GRANTS BY HEADS OF  
PROVINCES LTC—VOTED

By H	9,000	9,000	9,000	8,982
By H	5,000	4,800	5,000	4,500
By H	2,000	7,900	12,000	6,239
				697
<i>Total—Discretionary grants</i>	26,000	21,700	26,000	20,418

DETAILED ACCOUNT No. 25-G (b)—EXPENDITURE FROM  
RURAL RECONSTRUCTION GRANTS—VOTED

(i) <i>Expenditure by Deputy Commissioner,</i>	7,000	7,600	11,300	10,985
(ii) <i>Expenditure by tribal tribes</i>	7,000	3,000	7,000	7,507
<i>Total—Expenditure from rural reconstruction grants</i>	14,000	10,600	18,300	18,492

DETAILED ACCOUNT No. 25-H— GENERAL ADMINISTRATION— CHARGES IN ENGLAND	Budget Estimate 1940-41		Revised Estimate 1939-40		Budget Estimate, 1939-40		Accounts 1938-39	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs

## A.—Secretary of State for India—

Other items

(i) <i>Leave, alimony, outfit, etc.</i>	.	.	.	.	.	.	2,667
II) <i>Allowances of the Governor</i>	.	.	.	.	.	.	
(ii) <i>Subventions to Universities</i>	.	.	6,080	..	6,080	.	6,933
for training of I.C.S. probationers	.	.	.	.	.	.	
<i>Total</i>	..	.	6,080	.	6,080	2,667	6,933

## B.—High Commissioner for India

(1) Salaries and expenses of the High Commissioner's Department—Share debitable to Central Provinces and Berar Government	26,600	.	29,600	..	30,800	.	32,573
(2) Other items—							
(i) Leave salaries and deputation pay	1,34,200	..	39,480	2,280	71,360	.	1,36,093
(ii) Sterling overseas pay	50,800	..	47,080	..	39,040	.	40,589
(iii) Allowances and cost of passages to selected candidates for the I.C.S.	15,200	..	15,080	..	14,480	..	19,233
(iv) Other charges	..	..	240	..	..	..	620

Grant No. 9

## 27—ADMINISTRATION OF JUSTICE

Detailed Account No	SUMMARY	Budget Estimate 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Revised Estimate, 1939-40		Accounts, 1938-39	
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
		R	R	R	Rs.	R	Rs.	R	R	R	R
27-A	High Court	4,34,600		4,01,000		4,12,500		3,92,050			
7-B	Law Officers	58,600	11,700	57,800	11,500	57,100	11,400	62,295	11,2437		
27-C	Civil and Sessions Courts	1,46,200	15,57,300	94,400	15,68,570	97,746	15,74,454	114,613	15,19,868		
27-D	Criminal Courts		1,42,203		1,91,820		1,90,180		102	1,85,509	
27-E	Charges in England	66,688	20,309	93,520	2,000	95,000	18,560	81,032	7,788		
	Loss or gain by Exchange			350	10			581	52		
	Total ..	7,05,488	19,31,512	6,47,100	18,76,900	6,17,406	18,93,594	6,50,63	18,25,651		
		25,37,000		25,24,000		25,56,00		24,76,327			

Units of appropriation	Numbers 1939-40 1940-41	DETAILED ACCOUNT No 27-A—ADMINISTRATION OF JUSTICE—HIGH COURT		Budget Estimate 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Amount in Rs. 10 8 39
		Rs.	Rs.				
Pay of Officers—Charged.	1	1 Chief Justice (4,166)	..	50,000	40,277	40,417	
	5	5 Puisne Judges (3,333½)	..	2,04,900	1,86,915	1,90,809	
	1	1 Registrar (1,000—2,250)	..	17,400	14,338	16,173	2,53,531
	2	2 Deputy Registrars 1 (650—850), 1 (300—650)	..	19,200	17,300	20,400	
	1	1 Editor, Indian Law Report, Nagpur Series (250)	..	3,000	3,000	3,000	
		Deduct—Probable Savings	..	..	..	—1,200	
		Total ..	2,94,500	2,61,830	2,69,599	2,53,531	

Units of appropriation	Number 1939-40 1940-41	DETAILED ACCOUNT No. 27-A.—ADMINISTRATION OF JUSTICE—HIGH COURT—concl.	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
			Rs.	Rs.	Rs.	Rs.
		Brought forward ..	2,94,500	2,61,830	2,69,599	2,53,531
<i>Pay of Establishment—Charged.</i>	89 89	Clerks and Translators 2 (250—15—400), 3 (200—10—250), 1 (100—250), 6 (100—200), 13 (60—200), 16 (50—175), 4 (50—150), 44 (30—80).	87,500	86,253	96,900	95,985
	71 71	Servants 1 (19—3—35), 17 (15—20), 50 (11—1—15), 3 (10).	12,200	12,225		
		Temporary Establishment ..	10,600	10,360	10,222	7,085
		Deduct—Probable Savings ..	—2,000	..	—1,000	..
		Total ..	1,08,300	1,07,260	1,07,700	1,03,070
<i>Allowances, Honorarya, etc.—Charged.</i>		Cost of passages ..	..	..	2,400	493
		Travelling allowances ..	1,800	2,500	2,500	2,516
		Dear district allowances ..	2,200	2,060	2,376	1,941
		Total ..	4,000	4,560	7,276	4,950
<i>Contingencies—Charged.</i>		Rent, rates and taxes ..	3,000	2,662	2,662	
		Section-writing charges ..	2,000	500	1,000	
		Furniture and instruments ..	1,100	500	500	30,499
		Purchase of books and periodicals ..	9,600	9,515	9,515	
		Purchase of typewriters ..	650	2,000	2,000	
		Other contingencies ..	10,850	12,173	12,248	
		Total ..	27,200	27,350	27,925	30,499
		<i>Total—High Court—Charged</i>	4,34,000	4,01,000	4,12,500	3,92,050

## THE AND DURAK EXPENDITURE

OC

Units of appropriation 1939-40	Numbers 1940-41	DETAILED ACCOUNT No. 27-B.— ADMINISTRATION OF JUSTICE—LAW OFFICERS	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
			Rs.	Rs.	Rs.	Rs.

## ENGLISH LAW OFFICERS

<i>Pay of Officers—Charged.</i>	1	1 Advocate-General 1 (2,250)	..	27,000	27,000	27,000	27,000
<i>Allowances, Honoria, etc.—Charged.</i>		Travelling Allowance	..	..	..	..	457
		Total—English Law Officers	..	27,000	27,000	27,000	27,457

## MOFUSSIL ESTABLISHMENT

<i>Allowances, Honoria, etc.</i>	Travelling Allowance	..	1,500	1,800	1,500	1,762
	Pleaders' fees paid by Sessions Judges	..	44,000	40,000	40,000	39,653
	Pleaders' fees paid by Deputy Commissioners	..	6,000	52,300	5,000	9,914
	Total	..	51,500	54,100	46,500	51,329

*Countersigned.*

<i>Contingencies</i>	Pleaders' fees paid by Sessions Judges	..	13,000	16,000	16,000	16,655
	Pleaders' fees paid by Deputy Commissioners	..	4,000	20,000	4,000	3,980

*Contract.*

<i>Law charges</i>	..	..	3,000	3,500	3,000	2,001
	Total	..	20,000	23,500	23,000	22,636

<i>Total—Mofussil Establishment</i>	..	71,500	77,600	69,500	73,965
<i>Law Officers—Carried over</i>	..	98,500	1,04,600	96,500	1,01,422

			Vista 1933-34	Bal. Ac Estimate, 1933-34	Accounts, 1938-39
			Rs	Rs	Rs
			Rs 200	Rs 600	Rs 500
					01,422

GAL RIMARKAN LK

25	General Service Fund	200	100	30,890	29,000	23,194
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1	A	Legal Remembrancer	11,400	11,400	11,400	12,375
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13	Victualling (40-100) 2 (60-100) 3 (50-175)	21,213	19,60	22,923	} 21,803
14	(150-200) 2 (200-10-300) 1 (250-450)				

15	Severants 8 (11-15), 1 (15-1-20) 1 (19-35) ..	1,00	1,900	1,890	
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D	Net—Probable saving	—1,000			
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Total	..	21,100	21,500	21,823	21,803
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Traveling Allowance		200	.	200	1,685
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1	General Allowance	..	150	80	150	164
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10	District Allowance	..	200	170	201	225
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Total		750	250	351	389
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Rents rates and taxes	Charged				111
	Noted	150	150	150	

Tour Charges		50		50	
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Books and Periodicals	..	1,200	900	900	
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Furniture and Instruments	..	1,000	250	1,000	
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Other Contingencies	..	4,407	4,340	4,685	
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Total	..	6,807	5,640	6,785	6,200
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Deduct—Share of contingent charges debitable to "25—General Administration—Legislative Assembly"					
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—2,457	—1,890	—2,459	—2,184	
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Total—Legal Remembrancer	..	71,800	67,700	70,100	73,310
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Total—Law Officers	..	1,70,300	1,72,300	1,66,600	1,74,732
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Charged	..	58,600	57,800	56,200	62,295
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Noted	..	1,11,700	1,14,500	1,10,400	1,12,437
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Units of Administration	Numbers		DETAILED ACCOUNT OF 27-C - ADMINISTRATION OF JUSTICE - C. I. I.						Amounts		
	1939-40	1940-41	1	2	3	4	5	6	7	8	
<i>Wages of Officers—</i>											
	4	9	District and Sessions Judge	1,001	15	22	1	0	8	1	10,225
			Judicial pay 1 (150)								
	2	1	Subordinate judges I.C.S. — 66	— 66			570			456	1,680
			Total		1	1	1	85,800	12,012	1,05,075	
<i>Pay of Officers— Voted.</i>											
	5	..	District and Sessions Judges (Officiating)		16,000		1,02,100	1,01,900		5,64,710	
	34	35	Subordinate judges, I Class (65—1,200)		51,600				20,719		
	78	77	Subordinate judges, II Class, 32 (10—5), 45 (150—600)	32 (10—5), 45 (150—600)	1,210		1,210		61,1		
								3,62,730			
			<i>Deduct—Probable Savings</i>					(10,000)			
			Total		74,200		63,600	7,26,114	6,99,631		
<i>Pay of Establishment—</i>											
	673	673	Clerks 9 (200—10—300), 14 (125—2—150), 7 (10—10—200), 31 (75—100), 328 (30—80), 15 (10—65), 166 (30—50), 101 (25—35), 4 (33)		4,420		102,400	4,24,100	113,564		
	309	309	Servants 22 (15—2—20), 227 (11—15), 14 (1), 42 (9), 4 (13)		46,400		51,600	17,200	45,334		
			<i>Temporary Establishment</i>					10	10		
			<i>Deduct—Probable Savings</i>		..	22,100		— 23,200	..		
			Total		4,66,600	1,62,200	4,79,200	4,59,886			
<i>Allowances, Hono- raria, etc.— Charged.</i>											
			<i>Cost of Passages</i>		..	.	2,830	3,734	1,100		
			<i>Travelling Allowance</i>		..	.	2,200	2,800	2,000	2,115	
			Total		..	2,200	5,630	5,734	3,215		
<i>Allowances, Hono- raria, etc.— Voted</i>											
			<i>Travelling Allowance</i>		..	..	24,100	24,000	24,000	23,720	
			<i>Dear District Allowance</i>		..	..	3,700	3,430	4,200	3,768	
			Total		..	27,800	27,430	28,200	27,488		
			<i>Carried over</i>		..	13,72,800	13,47,400	13,33,950	12,95,295		

**CENTRAL PROVINCES AND DERAK—EXPENDITURE**

Units of appropriation	Numbers		DETAILED ACCOUNT No. 27-C.—ADMINISTRATION OF JUSTICE—CIVIL AND SESSIONS COURTS— <i>condl.</i>	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41					
			Brought forward ..	13,72,800	13,47,400	13,33,950	12,95,295
<i>Contract contingencies.</i>							
<i>ontingen e i e s--- Voted.</i>	Purchase of Books and Periodicals ..		3,700	3,700	3,700		
	Service Stamps for Service of Processes ..		8,800	7,000	9,500		
	Service Postage and Telegram charges ..		15,500	15,000	16,000		51,958
	Other Contract Contingencies ..		26,600	23,200	26,100		
<i>Countersigned contingencies.</i>							
	Section-writing charges ..		800	800	900		594
	Diet-money and Travelling Expenses of Witnesses ..		16,500	19,100	16,500		20,370
	Tour charges ..	..	160	100	230		..
	Furniture and Instruments ..	..	900	1,100	800		909
	Purchase of typewriters ..	..	3,000	3,100	3,100		..
	Rents, rates and taxes ..	{ Charged .. Voted ..	..	..	..		6,343
			7,460	8,100	7,320		135
	Compensation for plague huts ..	..	1,000	1,000	1,000		—15
	Other Countersigned Contingencies ..		12,380	14,000	13,000		17,654
		Total ..	96,800	96,200	98,150		97,948
<i>Process-serving Establishment.</i>							
<i>by of Estab- lishment.</i>	159 159	Nazirs, Bailiffs and Sale-amins 3 (100—5—125), 8 (75—2½—100), 58 (30—80), 2 (50—65), 27 (30—50), 61 (25—35).	1,00,600	92,000	1,00,800		1,00,295
	794 794	Process-servers (12—18) ..	1,38,800	1,10,300	1,38,500		1,22,711
		Extra peons ..	2,000	1,000	1,800		1,839
		Deduct—Probable Savings ..	—24,000		—17,200		..
		Total ..	2,17,400	2,03,300	2,23,900		2,24,845
<i>lossanees, Hono- raria, etc.</i>		Travelling Allowance ..	..	14,100	13,900	13,700	13,981
		Dear District Allowance ..	..	2,400	2,200	2,500	2,412
			Total ..	16,500	16,100	16,200	16,393
		Total—Civil and Sessions Courts ..	17,03,500	16,63,000	16,72,200	16,34,481	
		Charged ..	1,46,200	94,430	97,746	1,14,613	
		Voted ..	15,57,300	15,68,570	15,74,464	15,19,868	

CENTRAL PROVINCES AND BERAR—EXPENDITURE

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Units of appropriation.	Numbers.	1939-40 1940-41.	DETAILED ACCOUNT No. 27-D.—ADMINISTRATION OF JUSTICE—CRIMINAL COURTS		Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts 1938-39.
					Rs.	Rs.	Rs.	Rs.
<b>General Establishment</b>								
Allowances, Hono- raria, etc.	Rewards	..	..	100	..	100	..	
	Fees for analysis of blood-stain and other cases	..	8,600	8,700	8,600	9,958		
	Fees for examination of questioned documents	..	1,300	1,300	1,300	420		
	Total	..	10,000	10,000	10,000	10,378		
<i>Countersigned Contingencies.</i>								
Contingencies.	Diet-money and Travelling Expenses of Witnesses		1,24,403	1,50,120	1,23,500	1,30,898		
	Other Countersigned Contingencies	..	500	..	200	189		
	Contract Contingencies	..	2,300	2,900	2,300	3,874		
	Total	..	1,27,203	1,53,020	1,26,000	1,34,961		
	Total—General Establishment	..	1,37,203	1,63,020	1,36,000	1,45,339		
<b>Judicial Establishment</b>								
Allowances, Hono- raria, etc.	Allowance to probation or Children's probation officers.		5,000	..	..	..		
<i>Courts of Honorary Magistrates.</i>								
Pay of Establish- ment.	Clerks	..	..	19,200	50,458	29,066		
	Servants	..	..	3,200	14,636	6,445		
	Temporary Establishment	..	..	..	3,006	84		
	Deduct—Probable Savings	..	..	..	—25,000	..		
	Total	..	..	22,400	43,100	35,595		
Allowances, Hono- raria, etc.	Honoraria	..	..	..	4,275	..		
	Travelling Allowance	..	..	100	500	369		
	Dear District Allowance	..	..	5,700	490	2,614		
	Total	..	..	5,800	5,265	2,983		
<i>Countersigned Contingencies.</i>								
Contingencies— Voted.	Rents, rates and taxes	<i>{ Charged Voted}</i>		..	..	..	1,284	102
					80	..	113	
	Other Countersigned Contingencies	..	..	..	70	1,316	775	
<i>Contract Contingencies.</i>								
	Service Postage and Telegram Charges	<i>{ Charged Voted}</i>		..	..	450	3,215	704
	Other Contract Contingencies	..	..	..	..	..	..	..
	Total	..	..	..	600	5,815	1,694	
	Total—Judicial Establishment	..	..	5,000	28,800	54,180	..	40,272
	Total—Criminal Courts	..	..	1,42,203	1,91,820	1,90,180	..	1,85,611
	<i>Charged</i>	..	..	..	..	..	..	102
	<i>Voted</i>	..	1,42,203	1,91,820	1,90,180	..	..	1,85,509

DETAILED ACCOUNT No. 27-E.— ADMINISTRATION OF JUSTICE— CHARGES IN ENGLAND	Budget estimate, 1940-41		Revised estimate, 1939-40		Budget estimate, 1939-40		Accounts, 1938-39	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A Secretary of State for India— Law charges in connection with appeals		2,000		2,000		2,000		1,793
Share of salary of Law reporter	520		520		520			
B High Commissioner for India— Leave and deputation salaries	78,888	18,149	75,120		78,800	16,560	59,016	5,978
Sterling Overseas pay	18,280		17,830		16,640		22,012	
Other charges	160						2	17
Total	86,338	34,109	93,520	2,000	95,360	18,560	81,032	7,750

Grant No. 10

## 28.—JAILS AND CONVICT SETTLEMENTS

Detailed Account No.	SUMMARY	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39		
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
28-A	Jails	..	76,800	6,78,082	52,245	6,84,494	74,667	6,77,480	1,01,072	6,69,666
28-B	Jail Manufactures	..	..	88,018	..	91,161	..	90,853	..	79,522
	Charges on account of persons confined or detained in Jails outside the Province.	..	100	..	100	..	..	..	..	..
	Total	..	76,800	7,66,200	52,245	7,75,755	74,667	7,68,333	1,01,072	7,49,188
			8,43,000		8,28,000		8,43,000		8,50,260	

Units of appropriation	Numbers		DETAILED ACCOUNT No. 28-A.—JAILS AND CONVICT SETTLEMENTS—JAILS	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41					

## SUPERINTENDENCE

Pay of Officers—Charged.	1	1	Inspector-General of Prisons (2,300—2,500)	..	30,000	10,100	30,000	48,154
		Total	..	30,000	10,100	30,000	48,154	

Pay of Establishment.	12	12	Clerks 1 (250—350), 1 (200—250), 3 (50—175), 2 (50—100), 5 (30—80).	15,899	16,274	15,294	15,201
	7	7	Servants 1 (15—20), 5 (11—15), 1 (10)	..	1,101	1,080	
		Total	..	17,000	16,274	16,374	15,201

Allowances, Hono- raria, etc.— Charged.		Travelling Allowance	..	..	1,500	600	1,500	1,364
		Total	..	1,500	600	1,500	1,364	

Allowances, Hono- raria, etc.—		Travelling Allowance	..	400	400	400	407
		Dear District Allowance	..	180	180	180	178
		Total	..	580	580	580	585

		1,000	27,554	33,424	65,904
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## CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	Numbers		DETAILED ACCOUNT No. 28-A.—JAILS AND CONVICT SETTLEMENTS—JAILS—contd.	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41					
			Brought forward	..	49,080	27,554	48,454
							65,304

## SUPERINTENDENCE

<i>Contingencies</i>	Furniture and Instruments	..	..	500		500	
	Rates and taxes	{ Charged	..	..		..	15
		{ Voted	..	..	3,700	200	2,442
	Purchase of Books and Periodicals		..	200		200	
	Other Contingencies	..	..	2,600		2,800	
		Total	..	3,300	3,700	3,700	2,457
		Total—Superintendence	..	52,380	31,254	52,154	67,761
		Charged	..	31,500	10,700	31,500	49,533
		Voted	..	20,880	20,554	20,654	18,228

## Jails

<i>Pay of Officers—Charged.</i>	2	2	Superintendents—(650—2,000)	..	42,000	37,152	38,967	
			Special pay to Civil Surgeons	..	3,300	3,332	4,200	33,014
				Total	..	45,300	40,484	43,167

<i>Pay of Officers—</i>	3	4	Superintendents 1 (500—750), 1 (400—650), 1 (300—450), 1 (250—600) and leave salary.	..	25,075	27,511	24,150	27,609
			Special pay to Civil Surgeons	..	4,620	6,793	5,260	7,176
				Total	..	29,695	34,304	29,410

<i>Pay of Establishment.</i>	73	77	Jailors, Deputy and Assistant Jailors, Assistant Superintendent, 2 (300—350), 3 (250—300), 15 (120—250), 2 (100—150), 1 (100—200), 50 (50—100), 3 (50—90), 1 (35—50).	..	1,03,000	99,337	99,000	1,01,762
	6	6	Teachers 1 (50—100), 5 (40—60)	..	4,410	4,275	4,200	4,121
	2	2	Matrons (70—100)	..	2,218	1,990	2,000	
	554	584	Warders 4 (42), 79 (22—32), 482 (18—22), 17 (15—21), 2 (17—21). Extra and temporary guards	..	1,48,367	1,44,061	1,44,664	1,41,853

## Medical Establishment.

	22	22	Assistant Medical Officers (60—150)	..	19,632	17,514	19,000	19,485
	6	6	Servants (20—45)	..	2,500	2,476	2,200	2,298
			Deduct—Probable savings	..	—4,000	..	—4,000	..
				Total	..	2,79,627	2,73,153	2,70,564

<i>Allowances, Honora- ria, etc.—Charged.</i>			<i>Travelling Allowance</i>	..	..	1,061	..	..
<i>Allowances, Honora- ria, etc.—</i>			Travelling Allowance	..	5,500	5,240	5,650	5,298
			Compensatory Allowance to Assistant Medical Officers	..	3,390	3,375	4,700	
			Dear District Allowance	..	4,440	3,842	3,939	
			Rewards	..	1,020	943	900	1,316
				Total	..	14,350	13,401	15,189
								14,380
			<i>Carried over</i>	..	3,68,972	3,62,402	3,58,330	3,54,319

**CENTRAL PROVINCES AND DEKAR—EXPENDITURE**

Units of appropriation	Numbers		DETAILED ACCOUNT No. 28-A.—JAILS AND CONVICT SETTLEMENTS— JAILS— <i>concl.</i>	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41					
			Brought forward	..	3,68,972	3,62,402	3,58,330
							3,54,319

*Countersigned Contingencies.*

<i>Contingencies—</i>	Rates and taxes	<i>Charged</i>	..	..	..	..	18,419
		<i>Voted</i>	..	19,040	19,815	19,923	..
	Charges for live-stock, tools and plant	..	5,200	6,531	4,800	6,559	
	Dietary charges	..	1,56,000	1,54,460	1,57,000	1,57,408	
	Hospital charges	..	15,000	16,748	14,000	15,216	
	Clothing and bedding	..	38,000	35,965	40,000	45,350	
	Sanitation charges	..	5,000	3,934	4,200	4,167	
	Charges for moving prisoners	..	16,000	19,722	18,000	17,716	
	Other Countersigned Contingencies	..	42,000	42,253	48,000	45,658	
	Contract Contingencies	..	4,000	3,774	3,500	3,296	
		Total	..	3,00,240	3,03,202	3,09,423	3,13,789
		Total—Jails	..	6,69,212	6,65,604	6,67,753	6,68,108
		<i>Charged</i>	..	45,300	41,545	43,167	51,433
		<i>Voted</i>	..	6,23,912	6,24,059	6,24,586	6,16,675

**LOCK-UPS**

<i>Pay of Officers..</i>	Special Pay to Assistant Surgeons	..	120	120	120	101
		Total	..	120	120	120
<i>Pay of Establishment.</i>	Allowance to Medical Assistants ..	..	60	25	60	
	Special pay to clerks ..	..	60	60	60	74
		Total	..	120	85	120
						74

*Countersigned Contingencies.*

<i>Contingencies—</i>	Rates and taxes	<i>Charged</i>	..	..	..	..	106
		<i>Voted</i>	..	..	..	..	..
	Pay of menials ..	..	1,050	1,062	900	1,053	
	Other Contingencies ..	..	32,000	38,614	31,100	33,535	
		Total	..	33,050	39,676	32,000	34,694
		Total—Lock-ups—Voted	..	33,290	39,881	32,240	34,869
		<b>Grand Total—Jails</b>	..	<b>7,54,882</b>	<b>7,36,739</b>	<b>7,52,147</b>	<b>7,70,738</b>
		<i>Charged</i>	..	76,800	52,245	74,667	1,01,072
		<i>Voted</i>	..	6,78,082	6,84,494	6,77,400	6,69,666

CENTRAL PROVINCES AND BERAR—EXPENDITURE

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Units of appropriation	Numbers		DETAILED ACCOUNT No. 28-B.—JAILS AND CONVICT SETTLEMENTS—JAIL MANUFACTURES	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41					
<i>Pay of Establishment.</i>	8	8	Deputy Superintendents of Factories, Tent Masters, carpenters, etc., 1 (300—400), 1 (250—350), 1 (75—125), 1 (50—70), 1 (30—50), 1 (50—75), 1 (40—60), 1 (40—50) and special pay (150).	15,500	15,176	15,000	14,488
			Total ..	15,500	15,176	15,000	14,488
<i>Allowances, Honoraria, etc.</i>			Travelling Allowance ..	200	280	200	200
			Dear District Allowance ..	18	17	18	10
			Total ..	218	297	218	210
			<i>Countersigned Contingencies</i>				
<i>Contingencies</i> ..			Purchase of raw materials ..	68,800	72,000	72,000	60,530
			Other Countersigned Contingencies ..	4,700	4,853	4,900	5,690
			Quinine manufacturing charges ..	1,000	1,000	900	815
			Contract Contingencies ..	300	335	335	289
			Total ..	74,800	78,188	78,135	67,324
<i>Establishment charges payable to or recoverable from other Governments, Departments, etc.</i>			Deduct—Recoveries from the Public Health Department of the cost of manufacturing quinine tablets.	—2,500	—2,500	—2,500	—2,500
			Total Jail Manufactures (Voted)	68,318	75,688	75,635	67,322

## Grant No. 11\*

## 29.—POLICE

Detailed Account No.	SUMMARY	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
29-A	Superintendence ..	94,621	49,623	1,01,764	49,531	82,241	48,885	83,360	47,321
29-B	District Executive Force	3,27,718	45,81,447	3,34,663	46,88,733	3,49,260	46,55,923	3,66,058	45,97,712
29-C	Police Training Schools	18,798	1,00,333	15,412	1,08,023	14,350	1,04,853	14,475	1,03,987
29-D	Railway Police ..	30,273	3,23,704	29,741	3,17,621	37,460	3,17,470	30,340	3,23,965
29-E	Criminal Investigation Department.	38,253	1,22,790	38,060	1,25,972	39,290	1,28,048	39,226	1,30,370
29-F	Charges in England ..	1,09,440	..	1,37,000	..	1,59,960	3,320	1,94,714	5
	Loss or gain by exchange ..	..	..	480	..	..	..	1,214	..
	Total ..	6,19,103	51,77,897	6,57,120	52,89,880	6,82,501	52,58,499	7,29,387	52,03,360
		57,97,000		59,47,000		59,41,000		59,32,747	

Numbers									
Units of appropriation	DETAILED ACCOUNT No. 29-A.—POLICE— SUPERINTENDENCE		Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39
	1939 Charged	1940-41 Charged	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Pay of Officers—Charged.	1	1 Inspector-General (2,250—125—2,750)	..	32,210	..	32,210	27,867	27,867	
	2	2 Deputy Inspectors-General (1,750—100—2,150)	..	48,804	..	48,804	92,074	92,074	
	..	1 Officer on special duty	..	9,107	..	9,107	3,990	3,990	
		Total ..	..	90,121	..	90,121	96,064	96,064	76,541
									79,401
Pay of Establishment.	22	22 Clerks 1 (200—10—300), 1 (200—10—250), 2 (150—10—200), 10 (50—5—125—10—175), 1 (75—5—175), 7 (30—2—40—2—8—0—65—3—80).		31,907		31,907		31,195	31,195
	25	25 Servants 1 (19—35), 1 (15—4—20), 22 (11—1—15), 1 (10).		3,962		3,962	40,970	40,970	3,629
	20	20 Constabulary 12 (16—20), 2 (18—22), 1 (24), 1 (28), 3 (32), 1 (35).		5,312		5,312	5,349	5,349	39,247
		Total ..	..	41,181	..	41,181	40,970	40,970	39,247
A. Uniforms, Honaria, etc.—Charged.		Uniform and charger allowance					1,200	1,200	
		Cost of Passages							
		Travelling Allowance					4,500	4,500	3,950
		Total ..	..	4,500	..	4,500	4,500	4,500	3,950

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

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Units of appropriation	Numbers		DETAILED ACCOUNT No. 29-A.—POLICE—SUPERINTENDENCE— <i>concl.</i>	Budget Estimate, 1940-41	Revised Estimate 1939-40.	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41					
			Brought forward	Rs. 1,35,802	Rs. 1,42,734	Rs. 1,22,414	Rs. 1,22,607
			SUPERINTENDENCE— <i>concl.</i>				
<i>Allowances, Honoraria, etc.—Voted.</i>			Travelling Allowance	.. 1,500	1,800	1,800	1,400
			Dear District Allowance	.. 942	761	912	730
			Total	.. 2,442	2,561	2,712	2,130
<i>Contingencies</i>	..		Furniture and Instruments	.. 250	250	250	5,944
			Books and Periodicals	.. 250			
			Other Contingencies	.. 5,500			
			Total	.. 6,000	6,000	6,000	5,944
			Total Superintendence	.. 1,44,244	1,51,295	1,31,126	1,30,681
			Charged	.. 94,621	1,01,764	82,241	83,360
			Voted	.. 49,623	49,531	48,885	47,321
			DETAILED ACCOUNT No. 29-B.—POLICE—DISTRICT EXECUTIVE FORCE				
			District Police				
<i>Pay of Officers—Charged.</i>	17	18	<i>District Superintendents (650—1,450)</i>	.. 2,23,285	2,32,312	2,22,169	2,24,504
	18	18	<i>Assistant District Superintendents (350—700) and special pay.</i>	71,993	70,485	95,491	50,063
			Total	.. 2,98,278	3,02,797	3,17,660	2,74,567
<i>Pay of Officers—Voted.</i>	2	1	<i>District Superintendents (650—1,450)</i>	.. 9,931	22,518	23,400	24,080
	17	17	<i>Deputy Superintendents 2 (800) and 15 (200—700)</i>	85,361	80,448	85,248	83,500
			Total	.. 95,292	1,02,966	1,08,648	1,07,580
			Carried over	.. 3,93,570	4,05,763	4,26,308	3,82,147

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	Number 1939-40	DRAFTED ACCOUNT No 29-B—POLICE— DISTRICT EXECUTIVE FORCE—contd	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts 1938-39
			Rs	Rs	Rs	Rs
		Brought forward	3,9,570	4,05,763	4,26,308	3,82,147
<i>Police Force</i>						
1 of Establish- ment	818 825	Executive Subordinates 676 (65 to 140), 24 (150 to 200), 118 (150 to 300) and allowances	11,02,629	10,63,000	11,27,726	10,82,050
	10,001 10,092	Constabulary 110 (8), 5,160 (16—20), 3,140 (18—22), 144 (24), 124 (28), 113 (32), 762 (30), 393 (35), 110 (42) and allowances.	25,63,913	24,92,000	25,48,693	24,68,490
	3 8	Mounted Constabulary 58 (16—20), 5 (24—32) .	1,968	5,000	14,470	13,514
		Deduct—Probable Savings . .	—1,17,585	. .	—1,02,891	.
		Total Police Force ..	35,50,925	35,60,000	35,88,000	35,64,054
<i>Office Establishment.</i>						
	180 181	Clerks 138 (30 to 80), 8 (75—5—100), 3 (90—5— 110), 13 (100—5—125), 11 (100—5—130), 8 (120—5—150)	1,50,790	1,46,336	1,51,000	1,45,427
	19 19	Servants 19 (15—1—20) ..	4,365	4,171	4,375	4,035
		Deduct—Probable Savings ..	—4,825	. .	—2,375	..
		Total Office Establishment ..	1,50,330	1,50,507	1,53,000	1,49,462
<i>Medical Establishment</i>						
19	19	Assistant Medical Officer (60—150) ..	10,595	12,034	11,000	11,154
		Allowance to Medical Assistants ..	1,0,0	911	2,000	1,058
19	19	Servants (15—45) ..	8,800	8,351	9,000	8,318
		Total ..	20,405	21,296	22,000	20,530
		Total Pay of Establishment ..	37,21,660	37,31,803	37,63,000	37,34,046
<i>allowances, Hono- raria, etc.— Charged.</i>						
		Cost of Passages ..	3,440	5,940	5,940	20,025
		Travelling Allowance ..	22,000	22,526	22,200	21,501
		Grants for the maintenance of uniform and charger— Charged.	4,000	3,400	3,400	2,600
		Total ..	29,440	31,866	31,540	44,126

CENTRAL PROVINCIAL AND BLRAR EXPENDITURE

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Unit of appropriation	GENERAL EXPENDITURE		CARRIED OVER		GENERAL REVENUE	
	1920	1921	1920	1921	1920	1921
	1921	1921	1920	1921	1920	1921
<i>Allowances, Hon. Maria, Votca</i>						
Constituents	..	..	..	..	..	400
Grants	..	..	..	..	..	..
Debtors	..	..	..	..	..	449
Honorarium	..	..	..	4.87	43.51	4.87
Allowing to the British Police	..	..	..	..	1260	97
Allowing to the Indian Police	..	..	690	07	750	71
Specie	..	..	7100	7100	7100	591
Revenue from	..	..	270	2645	2645	2645
Hon. men	..	..	1800	1900	1801	1521
Total	..	28499	43020	90777	1269	..
<i>Contingencies</i>						
Contingencies—	Rates and Taxes		Char'd Voted		47,366	
			50,105	59,728	51,000	4644
	Hospital charges	..	16,000	16,017	16,00	15,545
	Purchase of Arms, Ammunition and Ordnance	..	26,410	27,000	23,847	24,530
	Grants to Lanes Fund	..	3,800	3,368	4,205	3,858
	Purchase of Tents	..	2,754	7,410	7,110	7,220
	Purchase of Furniture and Instruments	..	1,275	705	705	1,535
	Purchase of typewriters	..	2,600	1,965	1,965	460
	Tour charges	..	9,200	9,827	8,500	8,725
	Carried over		1,12,147	1,25,020	1,13,332	1,13,883

Ex- pen- dit- ure	Name	De- part- ment	Ex- penditure for the Year 1939-40	Budget 1939-40	Re- vised Estimate, 1939-40	Budget Estimate, 1939-40	Ac- counts, 1938-39
				Rs	Rs	Rs	Rs
			Brought for ward	11,147	125,20	1,13,332	1,13,883
<b>Contract Police</b>							
	Other Contingencies			7	62,000	59,815	72,252
	Service Charges (less to non-officers)			5,200	2,500	5,500	4,234
	Allowances to Officers			16,000	16,000	16,000	16,733
	Clothing Kit and Accoutrements			104,160	101,225	101,228	99,916
	Award of the King's Police Medal to the War Hero			2,460	2,440	2,340	1,923
	Allowances to recipients of the Indian Police Medal			200	200	195	46
<b>Contract Contingencies</b>							
	Conveyance of Police Clothing, Kit and Accoutrements			2,600		2,600	
	Conveyance Charges of Arms and Ammunition			1,600		1,400	
	Service Postage and Telegram Charges			44,300	69,000	44,000	65,092
	Purchase of Books and Periodicals			.. 900		1,000	
	Other Contract Contingencies			.. 16,024		16,000	
	Total Contingencies			.. 3,79,298	41,440	3,93,410	3,74,478
	Grants to mission and private hospitals for medical aid to police staff			318	318	318	282
<b>Other Police</b>							
Establish- ment	Pay of Establishment			.. 49,09,165	50,23,396	50,05,123	49,63,770
	Charged			.. 3,27,718	3,34,663	3,49,200	3,66,058
	Voted			.. 45,81,447	46,88,733	46,55,923	45,97,712
Allowances Hono- raria etc	Dear District and other allowances			.. 306	306	306	340
	Total			.. 4,434	4,434	4,434	4,980
Establish- ment charges receiv- able from other Government Departments, etc	Deduct—Contributions			.. -4,434	-4,434	-4,434	-4,980
	Net Total Other Police			.. ..	..	..	..
	Total District Executive Force			.. 49,09,165	50,23,396	50,05,123	49,63,770
	Charged			.. 3,27,718	3,34,663	3,49,200	3,66,058
	Voted			.. 45,81,447	46,88,733	46,55,923	45,97,712

### CENTRAL PROVINCES VEDELBAR - EXPENDITURE

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## CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation.	Numbers.		DETAILED ACCOUNT No. 29-C.—POLICE— POLICE TRAINING SCHOOLS—contd.	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39	
	1939-40.	1940-41.						
				Rs.	Rs.	Rs.	Rs.	
			<b>Police Constables' Training Schools</b>					
<i>Pay of Officers—Voted.</i>	2	2	Superintendents (200—700) and special pay (100).	12,786	12,611	12,446	12,260	
			Total ..	12,786	12,611	12,446	12,260	
<i>Pay of Establishment.</i>	11	11	Executive Subordinates 2 (150—300), 9 (65—140)...	18,994		18,734	18,586	
	32	32	Constabulary 2 (42), 2 (32), 4 (28), 4 (24), 16 (18 to 22), 4 (16 to 20) and special pay.	10,079		10,453	9,596	
	2	2	Clerks 2 (100—5—130)	..	2,582	2,670		
	1	1	Teacher (70—4—150)	..	1,064	34,979	4,728	
	6	6	Servants 4 (15), 2 (11)	..	1,273	920		
			Allowance to Assistant Medical Officers ..	240		240	150	
			Total ..	34,232	34,979	34,529	33,466	
<i>Allowances, Honours, etc.</i>			Travelling Allowance ..	..	3,300	4,172	2,500	
			Dear District Allowance ..	..	1,106	1,142	1,142	
			Total ..	4,406	5,314	3,642	4,303	
<i>Contingencies—</i>			<i>Countersigned Contingencies</i>					
			Rates and taxes—Charged ..	..	..	..	218	
			Purchase of Furniture ..	..	150		175	
			Purchase of Arms and Ammunition ..	..	185		108	
			Grants to Lines Fund ..	..	400	6,606	440	
			Other Contingencies ..	..	5,884		5,883	
			<i>Contract Contingencies.</i>					
			Purchase of Books and Periodicals ..	..	650		650	
			Other Contract Contingencies ..	..	3,750	4,600	4,050	
			Total ..	11,019	11,206	11,306	9,187	
			Total Police Constables' Training Schools ..	62,443	64,110	61,923	59,216	
			Grand Total Police Training Schools ..	1,19,131	1,23,435	1,19,203	1,18,462	
			Charged ..	18,798	15,412	14,350	12,475	
			Voted ..	1,00,318	1,05,023	1,04,857	1,03,683	

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation.	1939-40 1938-39	Numbers.	DETAILED ACCOUNT No. 29-D.—POLICE— RAILWAY POLICE		Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers—Charged.	3	District Superintendents 2 (650—1,450) and Asst. Dist. Supdt. 1 (350—700) and special pay 2 (150) and 1 (100).			27,673	35,960	28,046	
		Total	..		27,673	35,960	28,046	
Pay of Officers—Voted.		Pay of Officers—Voted	..	..	..	..	781	
Pay of Establishment.	49	Executive Subordinates 36 (65—140), 5 (150—5—200), 8 (150 to 300).			75,248	77,212	73,173	
	473	Constabulary 8 (8), 61 (16—20), 322 (18—22), 1 (24), 1 (28), 39 (30), 1 (32), 29 (35), 15 (42).			1,27,812	1,29,128	1,26,188	
	16	Clerks 12 (30—80), 2 (75—5—100), 1 (100—5—130), 1 (120—5—150).			12,742	14,177	12,962	
	2	Servants (15—1—20)	..	..	445	471	275	
		Deduct—Probable Savings	..	..	..	—4,988	..	
		Total	..	..	2,16,247	2,16,000	2,12,598	
Allowances, Honorarya, etc.—Charged.		Travelling Allowance	..	..	2,068	1,500	1,698	
		Total	..	..	2,068	1,500	1,698	
Allowances, Honorarya, etc.—		Travelling Allowance	..	..	16,648	17,696	15,799	
		House-rent Allowance	..	..	..	240		
		Dear District Allowance	..	..	1,204	1,332		
		Allowance to the recipients of the King's Police Medal or the Bar thereto.	..		150	150		
		Allowance to the recipients of Indian Police Medal	..		..	..		3,049
		Rewards	..	..	425	425		
		Allowance for the upkeep of uniform	..	..	2,120	2,120		
		Honoraria	..	..	72	72		
		Total	..	..	20,619	22,033	19,448	
Contingencies—		<i>Countersigned Contingencies.</i>						
		Rates and Taxes	..	..	..	..	596	
		Purchase of arms and ammunition	..	..	991	991		
		Tour charges	..	..	75	75		
		Special rewards to informers	..	..	135	135		89,689
		Rent of quarters to Policemen and rates and taxes..	..		53,051	53,643		
		Clothing, Kit and Accoutrements and Miscellaneous	..		20,006	20,169		
		Other Contingencies	..	..	2,667	2,592		
		<i>Contract Contingencies.</i>						
		Purchase of Books	..	..	70			
		Other Contract Contingencies	..		1,830	1,760		1,449
		Total	..		80,755	79,435	91,734	
		Total Railway Police	(a)		3,47,362	3,54,930	3,54,105	
		Charged			29,741	37,460	30,540	
		Voted			3,17,621	3,17,470	3,17,365	

(a) This figure has been split up into supervising staff and rank and file and shown separately.

Units of appropriation.	Numbers		DETAILED ACCOUNT No. 29-D.—POLICE—RAILWAY POLICE	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts 1938-39					
	1939-40	1940-41										
<b>Western Section—</b>												
<i>Supervising Staff.</i>												
<i>Pay of Officers—Charged.</i>												
<i>Pay of Officers—Charged.</i>	1		District Superintendent 1 (650—1,450) and special pay 1 (150).	14,760	..	..	..					
<i>Pay of Establishment.</i>	34		Executive Subordinates ..	54,225	..	..	..					
	9		Clerks ..	7,087	..	..	..					
	1		Servant ..	240	..	..	..					
			Total ..	61,552	..	..	..					
<i>Allowances, Honora- ria, etc.—Charged.</i>			Travelling Allowance ..	1,000	..	..	..					
<i>Allowances, Hono- raria, etc.—</i>			Travelling Allowance ..	9,429	..	..	..					
			House-rent Allowance ..	240	..	..	..					
			Allowance for the recipients of Indian Police Medal ..	150	..	..	..					
			Upkeep of uniform ..	1,460	..	..	..					
			Total ..	11,279	..	..	..					
<i>Contingencies—</i>												
<i>Countersigned Contingencies.</i>												
			Purchase of Arms and Ammunition ..	172	..	..	..					
			Tour charges ..	40	..	..	..					
			Special rewards ..	100	..	..	..					
			Rents of quarters to policemen ..	12,663	..	..	..					
			Rates and taxes ..	28	..	..	..					
			Miscellaneous charges ..	7,563	..	..	..					
			<i>Contract Contingencies.</i>									
			Purchase of books ..	100	..	..	..					
			Other Contract Contingencies ..	900	..	..	..					
			Total ..	21,566	..	..	..					
			Total Supervising Staff ..	1,10,157	..	..	..					
<i>Rank and File.</i>												
<i>Pay of Establishment.</i>	310		Constabulary ..	85,300	..	..	..					
			Travelling allowance on transfer ..	27	..	..	..					
<i>Allowances, Hono- raria, etc.—</i>			Other travelling allowance ..	3,878	..	..	..					
			Dear. district allowance ..	900	..	..	..					
			Rewards ..	300	..	..	..					
			Honours ..	48	..	..	..					

Units of appropriation.	Numbers		Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40.	1940-41.				
			Brought forward	..	90,453	..
Western Section--concl.						
<i>Contingencies</i>			Purchase of arms, etc.	..	634	..
			Rates and taxes ..	..	4,533	..
			Rent of quarters to policemen ..	..	19,361	..
			Clothing, kit, etc. ..	..	4,928	..
			Other Contingencies ..	..	560	..
			Total	..	30,036	..
			Contract Contingencies ..	..	40	..
			Total Rank and File ..	..	1,20,529	..
			Total Western Section ..	..	2,30,686	..
			Charged ..	..	15,760	..
			Voted ..	..	2,14,926	..
Eastern Section						
<i>Pay of Officers Charged.</i>			1 District Superintendent, (650—1,450) and special pay	13,513	..	..
<i>Pay of Establishment.</i>			15 Executive subordinates ..	..	23,429	..
			7 Clerks ..	..	5,407	..
			1 Servant ..	..	240	..
			Total ..	..	29,076	..
<i>Allowances, etc. Charged.</i>			Travelling allowance ..	..	1,000	..
<i>Allowance, etc. Honaria, etc. Voted.</i>			Travelling allowance ..	..	4,812	..
			Allowance for upkeep of uniform ..	..	660	..
			Total ..	..	5,472	..
			Carried over ..	..	47,461	..

Units of appropriation.	Numbers.	1939-40.	1940-41.	DETAILED ACCOUNT No. 29-D.—POLICE—RAILWAY POLICE— <i>concl.</i>	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
					Rs.	Rs.	Rs.	Rs.
				Brought forward ..	49,061	..	..	..
<b>Eastern Section—<i>concl.</i></b>								
<i>Contingencies—Voted.</i>								
Purchase of arms, etc.				.. ..	86	..	..	..
Tour charges				.. ..	35	..	..	..
Special rewards				.. ..	30	..	..	..
Rent of quarters to policemen				.. ..	3,323	..	..	..
Miscellaneous charges				.. ..	7,304	..	..	..
Other Contract Contingencies				.. ..	760	..	..	..
				Total ..	11,538	..	..	..
				Total Supervising Staff ..	60,599	..	..	..
<i>Rank and File.</i>								
Pay of Establishment—Voted.	161	Constabulary	.. ..	.. ..	43,204	..	..	..
Allotiances, etc.—Voted.		Travelling allowance on transfer	.. ..	.. ..	70	..	..	..
		Other travelling allowance	.. ..	.. ..	2,500	..	..	..
		Dear district allowance	.. ..	.. ..	396	..	..	..
		Special rewards	.. ..	.. ..	125	..	..	..
		Honoraria	.. ..	.. ..	24	..	..	..
			Total ..	..	3,115	..	..	..
Contingencies—Voted.		Purchase of arms ..	.. ..	.. ..	317	..	..	..
		Rates and taxes ..	.. ..	.. ..	1,508	..	..	..
		Rent of quarters ..	.. ..	.. ..	11,882	..	..	..
		Clothing, kit, etc. ..	.. ..	.. ..	2,576	..	..	..
		Other Contingencies ..	.. ..	.. ..	50	..	..	..
		Contract Contingencies ..	.. ..	.. ..	40	..	..	..
			Total ..	..	16,373	..	..	..
		Total Rank and File ..	.. ..	.. ..	62,692	..	..	..
		Total Eastern Section ..	.. ..	.. ..	1,23,291	..	..	..
		Total Railway Police ..	.. ..	.. ..	3,53,977	..	..	..
		Charged ..	.. ..	.. ..	30,273	..	..	..
Pay of Officers—Charged.		Voted ..	.. ..	.. ..	3,23,704	..	..	..
<b>DETAILED ACCOUNT No. 29-E.—POLICE—CRIMINAL INVESTIGATION DEPARTMENT</b>								
2	1	Deputy Inspector-General, C. I. D., and Assistant to the Deputy Inspector-General, 1 (1,750—100—2,150), 1 (650—1,450) and special pay to Assistant I (200).			37,253	37,060	38,290	37,955
			Total ..	..	37,253	37,060	38,290	37,955
Pay of Officers—Voted.	1	Deputy Superintendent I (200—700) and special pay (75).			6,940	6,554	10,500	11,425
			Total ..	..	6,940	6,554	10,500	11,425
<i>Police Force.</i>								
Pay of Establishment—Voted.	24	Executive Subordinates 10 (65—140), 14 (150—300) and special pay.			58,976	58,952	60,959	59,653
	18	Constabulary 14 (115—200), 3 (18—22), 1 (35) and special pay.			4,504	4,584	4,584	4,415
			Total ..	..	63,480	63,536	65,543	64,068
		Charged over ..	.. ..	.. ..	101,673	107,150	114,333	112,445

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	Numbers		DETAILED ACCOUNT No. 29-E.—POLICE—CRIMINAL INVESTIGATION DEPARTMENT—contd.	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41					
			Brought forward	..	1,07,673	1,07,150	1,14,333
<i>Office Establishment.</i>							
27	27		Clerks 1 (30—80), 9 (33—80), 8 (50—175), 1 (80—175), 3 (80—200), 1 (125—175), 1 (200—300), 2 (200—300), 1 (250—400).		36,154	37,955	37,953 } 36,476
4	4		Servant (19—35)	..	674	638	638 }
			Total	..	36,828	38,591	38,591 36,476
<i>Allowances, Honoraria, etc.—Charged.</i>							
			Travelling Allowance	..	1,000	1,000	1,000 1,271
			Total	..	1,000	1,000	1,000 1,271
<i>Allowances, Honoraria, etc.—Voted.</i>							
			Travelling Allowance	..	8,000	9,250	6,000 9,975
			Dear District Allowance	..	452	451	414 351
			Allowance to the recipients of the King's Police Medal or the Bar thereto.	..	..	..	103
			Allowance to the recipients of the Indian Police Medal.	9	90	90	82
			Total	..	8,542	9,791	6,504 10,511
<i>Contingencies</i>							
			Furniture and Instruments	..	250	200	
			Other Contingencies	..	6,550	7,500	6,050 } 7,890
			Books and Periodicals	..	200	200	
			Purchase of typewriter	..	..	460	
			Total	..	7,000	7,500	6,910 7,890
			Total Criminal Investigation Department	..	1,61,043	1,64,032	1,67,338 1,69,596
<i>Charged</i>							
			Voted	..	38,253	38,060	39,290 39,226
					1,22,790	1,25,972	1,28,048 1,30,370

DETAILED ACCOUNT No. 29-F.—POLICE—CHARGES IN ENGLAND	Budget estimate, 1940-41		Revised estimate, 1939-40		Budget estimate, 1939-40		Accounts, 1938-39	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
							Rs.	Rs.
<i>High Commissioner for India</i>								
Leave and deputation salaries	28,760		56,560		73,520	3,320	1,31,021	
Sterling Overseas pay	79,480		79,240		86,440		43,693	
Other Charges <i>Secretary of State</i>	800		800					5
Other Charges	400		400					
	<b>Total</b>	1,08,440		1,37,000		1,59,960	5,320	1,94,714

## \*36.—SCIENTIFIC DEPARTMENTS

Detd Account	SUMMARY	Budget Lst 1940-41	Revised Estimate, 1939-40	Budget Estimate 1939-40	Accounts, 1938-39	
		Voted	Voted	Voted	Charged	Voted
		R	Rs	Rs	Rs	Rs
36-A Museums		14,460	15,000	15,500	84	15,105
36-B Charges in England		40				
Total		14,500	15,000	15,500	84	15,105
		14,500	15,000	15,500	84	15,189

Units of Appropriation	1939-40	1940-41	DETAILED ACCOUNT No. 36-A— MUSEUMS—CENTRAL MUSEUM AT MACHUR	Numbers	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate 1939-40	Accounts, 1938-39
				No.	Rs	Rs	Rs	Rs
no. of Officers— Voted	1	1	Curator (200—15—50)	..	..	2,790	2,610	2,610
			Total	..	2,790	2,610	2,610	2,430
no. of Establish- ment	14	14	Coin Expert (100—10—20), Clerk I (30—80), Modeller-artist I (40—60), Guide Lecturer I (30), Fieldman I (3)—65.	..	2,400 2,663	2,400 2,185	2,400 1,703	6,408
	15	15	Servants I (25), 14 (10—10)	..	2,433	2,204	3,175	
			Total	..	7,496	6,789	7,278	6,408
Allowances Hono- raria, etc— Voted			Travelling Allowance	..	614	400	400	398
			Dear District Allowance	..	306	258	269	225
			Total	..	920	658	669	623

## Countersigned Contingencies.

Contingencies— Voted	Purchase of furniture	..	..	..	2,000	5,728
	Rates and taxes	..	..	120	120	
	Other Contingencies	..	..	3,134	2,823	
	Total	..	3,254	4,943	4,943	5,728
	Total Museums	..	14,460	15,000	15,500	15,189
	Charged	..	.	.	..	84
	Voted	..	14,460	15,000	15,500	15,105

DETAILED ACCOUNT No. 36-B.—  
CHARGES IN ENGLAND

Other Charges—Publications	..	..	40	..	..	..
			40	..	..	..

CENTRAL PROVINCES AND BERAR--EXPENDITURE

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Grant No. 12

37. - EDUCATION

Detailed Account No.	SUMMARY	Budget Estimate 1940-41		R v 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
		Charged	Voted	Carried	Voted	Carried	Voted	Carried	Voted
		R	Rs	R	R	R	Rs	R	Rs
<b>A.—University—</b>									
	Grants to Nagpur University.	45 512		45,000	..	15 732		15 652	
37-A(a)	Government Arts Colleges.	4,000	6,15,964	33,243	6,02,250	40,800	5,83,069	41,733	5,62,215
37-A(b)	Grants to Non-Government Arts Colleges.	42,918	.	40,665	.	40,835		30,319	
37-A(c)	Government Professional Colleges.	18,600	71,677	18,174	70,576	6,885	65,582	17,803	71,362
	Total University	..	22,600	7,76,371	51,417	7,58,521	47,685	7,35,218	59,536
<b>B.—Secondary—</b>									
37-B (d)	Government Secondary Schools.	10,81,772	.	10,79,287	..	10,89,991	11,422	10,62,904	
37-B (e)	Direct Grants to Non-Government Secondary Schools.	3,60,412		3,68,241	..	3,69,700	..	3,52,137	
37-B (f)	Grants to Local Bodies for Secondary Education.	..	1,29,000	..	1,30,035	..	1,24,107	..	1,29,692
	Total Secondary	..	22,600	15,71,184	..	15,77,563	..	15,83,798	11,422
	Carried over	..	22,600	23,47,555	51,417	23,36,084	47,685	23,19,016	20,958
									22,54,316

37.—EDUCATION—*contd.*

Detailed Account No.	SUMMARY— <i>contd.</i>	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39		
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward	..	22,600	23,47,555	51,417	23,36,084	47,685	23,19,016	70,953	22,54,316
	C.—Primary—									
37-C (g)	Government Primary Schools.	..	3,47,503	..	4,62,972	..	4,23,127	3,275	4,68,022	
37-C (h)	Direct Grants to Non-Government Primary Schools.	..	71,174	..	66,117	..	68,039	..	67,838	
37-C (i)	Grants to Local Bodies for Primary Education.	..	15,05,678	..	14,99,095	..	16,04,701	..	14,72,504	
	Works	..	..	..	..	..	..	..	5,525	
	Total Primary	..	19,24,355	..	20,28,184	..	20,95,867	3,275	20,13,889	
	D.—Special—									
37-D (j)	Government Special Schools.	..	3,56,879	..	3,52,211	..	3,88,297	3,373	3,76,948	
37-D (k)	Direct Grants to Non-Government Special Schools.	..	9,414	..	9,278	..	9,283	..	8,687	
	Total Special	..	3,66,293	..	3,61,489	..	3,97,580	3,373	3,85,635	
	E.—General—									
37-E (l)	Direction	..	25,740	99,112	25,500	1,30,707	26,145	1,20,792	27,032	98,765
37-E (m)	Inspection	..	..	3,28,026	14,505	3,23,722	8,760	3,44,984	21,750	3,74,591
37-E (n)	Scholarships	..	..	74,160	..	70,478	..	72,856	..	73,937
37-E (o)	Miscellaneous	..	300	1,63,579	..	1,44,262	350	1,69,885	267	98,729
	Total General	..	26,040	6,64,877	40,005	6,69,169	35,255	7,08,517	49,049	6,46,022
37-F (p)	Charges in England	..	20,160	120	41,880	2,640	69,720	3,160	78,087	11,139
	Loss or gain by exchange	..	..	..	122	10	..	..	532	69
	Grand Total	..	68,800	53,65,000	1,53,424	53,97,576	1,52,660	55,24,140	2,05,274	53,11,070

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation.	Numbers.		DETAILED ACCOUNT No. 37-A (a).— EDUCATION—UNIVERSITY—GOVERNMENT ARTS COLLEGES	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41					
				Rs.	Rs.	Rs.	Rs.
<i>Pay of Officers—Charged.</i>	2	1	Principals 1 (400—1,250), and 1 (1,550—1,750) and special pay 1 (150), 1 (250).	4,000	33,193	40,800	36,801
				Total ..	4,000	33,193	40,800
						36,801	
<i>Pay of Officers—Voted.</i>	83	85	Principals 2 (350—1,250) and special pay 2 (150). Professors, and Lecturers, 64 (200—800), 19 (15—5—250)	4,93,983	4,74,703	4,72,034	4,52,981
			Deduct—Probable savings .. .. .. .. —10,000				
				Total ..	4,93,983	4,74,703	4,62,034
							4,52,981
<i>Pay of Establishment.</i>	20	20	Physical Training Instructors 4 (50—50—2—90), clerks 4 (100—5—150), 12 (30—80).	18,287	18,448	18,289	
	29	29	Servants (10—30) .. .. .. ..	4,918	4,689	4,698	37,584
	34	34	Technical and Medical Assistants and skilled labour 1 (15), 1 (20), 19 (20—30), 1 (30—40), 1 (35), 4 (35—50), 1 (40—80), 1 (50), 2 (60—140), 1 (65— 75), 1 (125), 1 (40—80).	16,553	16,611	16,399	
			Deduct—Probable savings .. .. .. .. —1,000				
				Total ..	38,758	39,748	38,986
							37,584
			<i>Carried over</i>	5,34,741	5,47,644	5,41,220	5,27,366

Units of appropriation.	Numbers.		Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41				
		DETAILED ACCOUNT No. 37-A (a).—EDUCATION—UNIVERSITY—GOVERNMENT ARTS COLLEGES—concld.				
		Brought forward	..	5,36,741	5,47,644	5,41,220
						5,27,366
Allowances, Hono- raria, etc.— Charged.		Travelling Allowance	..	..	50	..
						205
Allowances, Hono- raria, etc., Voted.		Travelling Allowance	..	..	350	250
		Dear District Allowance	..	..	756	732
		Allowance to Medical Assistants	..	..	1,200	1,007
						1,200
		Total	..	2,306	1,989	2,418
						2,171
Contingencies— Charged.		Rates and taxes—Charged	..	..	..	..
						4,727
Contingencies— Voted.		Contract Contingencies.				
		Books and Maps	..	..	4,300	4,250
		Other Contract Contingencies	..	..	25,800	26,762
						25,750
		Total	..	80,917	85,840	80,231
						69,509
		Total Arts Colleges	..	6,19,964	6,35,523	6,23,869
						6,03,978
		Charged	..	4,000	33,243	40,800
		Voted	..	6,15,964	6,02,280	5,83,069
						5,62,245
		DETAILED ACCOUNT No. 37-A (b).—EDUCATION—UNIVERSITY—GRANTS TO NON-GOVERNMENT ARTS COLLEGES				
Grants-in-aid		Grants for Maintenance	..	42,668	40,665	40,585
		Grants to Provident Fund for teachers	..	250	250	250
		Total	..	42,918	40,665	40,585
						30,319

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation.	Numbers. 1939-40. 1940-41.	DETAILED ACCOUNT No. 37-A (c).—EDUCATION—UNIVERSITY—GOVERNMENT PROFESSIONAL COLLEGES	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39
			Rs.	Rs.	Rs.	Rs.
Training College, Jubbulpore						
Pay of Officers—Charged.	1	1 Principal (1,250—1,500) and special pay (150) ..	18,600	17,912	5,800	17,312
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Pay of Officers—Voted	4	4 Professors 2 (250—800) 1 (350—1,250) 1 (200—500)	31,424	29,840	25,563	22,715
		Deduct—Probable savings .. .. .. ..			—2,000	
		Total ..	31,424	29,840	23,563	22,715
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Pay of Establishment.	9	9 Masters 1 (250—300), 1 (170—200), 5 (80—175) and 2 (70—150).	17,794	18,119	19,386	
	4	4 Clerks 3 (30 to 80) and 1 (100—150) ..	4,370	3,893	4,199	24,542
	10	10 Servants (10—30) ..	1,900	1,872	1,872	
		Total ..	24,064	23,884	25,457	24,542
<hr/>						
Allowances, Hono- raria, etc.— Charged.		Travelling Allowance .. .. ..		262	100	..
		Cost of Passages .. .. .. ..			985	..
		Total .. ..	262	1,085		..
<hr/>						
Allowances, Hono- raria, etc.— Voted.		Travelling Allowance .. .. ..	350	300	300	220
		Stipends to pupils .. .. ..	10,445	9,069	10,445	17,192
		Allowance to Medical Assistants .. ..	250	280	250	192
		Deduct—Probable savings .. .. ..	—1,470		—1,565	
		Total ..	9,575	9,649	9,430	17,604
<hr/>						
		Carried over ..	83,663	81,547	65,335	82,173

Units of appropriation.	Numbers.		DETAILED ACCOUNT No. 37-A (c).—EDUCATION—UNIVERSITY—GOVERNMENT PROFESSIONAL COLLEGES— <i>concld.</i>	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	1939-40.	1940-41.					
			Brought forward ..	83,663	81,547	65,335	82,173
<i>Contract Contingencies.</i>							
			Books and Maps ..	400	400	400	
<i>Contingencies—Voted.</i>			Other Contract Contingencies ..	1,800	1,850	1,800	2,155
<i>Countersigned Contingencies.</i>							
			<i>Rates and Taxes</i> { Charged ..	500	490	500	491
			Voted ..	..	..	..	
			Hostel servants ..	2,128	2,200	2,628	
			Furniture and Apparatus ..	750	778	300	4,346
			Other Countersigned Contingencies ..	1,036	1,485	1,504	
			Total ..	6,614	7,203	7,132	6,992
			Total Professional colleges ..	90,277	88,750	72,467	89,165
			<i>Charged</i> ..	18,600	18,174	6,885	17,803
			Voted ..	71,677	70,576	65,582	
DETAILED ACCOUNT No. 37-B (d).—EDUCATION—SECONDARY—GOVERNMENT SECONDARY SCHOOLS							
<i>Pay of Officers..</i>	7	7	Head Masters and Mistresses 5 (200—800), 2 (200—500).	38,673	37,053	37,055	36,139
			<i>Deduct—Probable savings</i> ..	..	..	—1,000	..
			Total ..	38,673	37,053	36,055	36,139
<i>Pay of Establishment.</i>	699	698	Masters (at rates varying from Rs. 20 to Rs. 300) ..	9,27,210	9,05,948	9,31,399	9,04,411
	18	18	Clerks (30—80) ..	14,048	12,000	12,447	12,756
	127	126	Servants (10—25) ..	20,960	20,979	21,354	21,295
			<i>Deduct—Probable savings</i> ..	—20,458	..	—21,480	..
			Total ..	9,41,760	9,38,927	9,43,720	9,38,462
<i>Allowances, Hono- varia, etc.</i>			Travelling Allowance ..	4,550	3,887	3,500	2,762
			Dear District Allowance ..	792	799	756	
			Allowance to Medical Assistants ..	4,500	4,448	4,025	8,009
			Honoraria ..	2,500	3,026	3,500	
			Local Allowance ..	1,002	1,149	962	858
			<i>House-rent Allowance</i> ..	120	160	180	128
			Total ..	13,464	13,469	12,923	11,757
				2,93,897	2,80,449	2,32,693	2,05,558

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation.	Numbers.		DETAILED ACCOUNT No. 37-B (d)—EDUCATION—SECONDARY—GOVERNMENT SECONDARY SCHOOLS— <i>concl.</i>	Budget Estimate, 1940-41	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	1939-40	1940-41					
			Brought forward	..	4,63,897	9,89,449	9,92,698
<i>Contingencies—Voted.</i>							
Books and Materials	..	..	6,600	6,745	7,765		24,061
Other Contract Contingencies	..	..	18,325	17,485	18,954		
<i>Countersigned Contingencies.</i>							
Rates and Taxes	..	Charged	..	..	..	..	11,422
		Voted	..	10,950	11,791	13,074	..
Furniture and Apparatus	..	..	10,178	10,153	12,000		
Capitation grant to boarding houses	..	20,000	20,246	22,580			52,490
Other Countersigned Contingencies	..	21,622	23,418	22,920			..
Total	..	87,875	89,838	97,293	87,973		
Total Government Secondary Schools	..	10,81,772	10,79,287	10,89,991	10,74,331		
<i>Charged</i>							
Voted	..	10,81,772	10,79,287	10,89,991	10,62,909		
DETAILED ACCOUNT No. 37-B (e)—EDUCATION—SECONDARY—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS							
<i>Grants-in-and</i>							
For Maintenance	..	..	2,62,034	2,49,552	2,65,486	2,32,039	
For Buildings and playing fields	..	..	..	..	..	..	
For furniture	..	..	..	..	..	..	
Grants to Provident Fund for teachers	..	8,000	4,719	6,000	12,818		
Deduct—Probable savings	..	—8,895	..	—9,043	..		
Total	..	2,61,139	2,54,271	2,62,443	2,44,857		
<i>Grants to European Schools.</i>							
For maintenance of schools	..	..	70,283	70,285	70,283	75,910	
For buildings	..	663	10,009	9,474	6,427		
For furniture	..	322	..	..	70		
Payments for European and Anglo-Indian orphan boys	..	26,500	26,240	26,500	24,102		
Grants to schools for volunteer cadets	..	..	..	..	..	771	
Grants for provident fund for teachers	..	1,500	7,436	1,000			
Total	..	99,273	1,13,970	1,07,257	1,07,280		
Total Grants to Non-Government Secondary Schools	..	3,60,412	3,68,241	3,69,700	3,52,137		
DETAILED ACCOUNT No. 37-B (f)—EDUCATION—SECONDARY—GRANTS TO LOCAL BODIES FOR SECONDARY EDUCATION							
Maintenance grants	..	1,39,694	1,30,033	1,36,516	1,29,587		
Deduct—Probable savings	..	—10,694	—12,469				
Total	..	1,29,000	1,30,033	1,24,167	1,27,587		

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation.	Numbers.			Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts 1938-39.
		1939-40	1940-41	Rs.	Rs.	Rs.	Rs.
	DETAILED ACCOUNT No. 37-C (g).—EDUCATION—PRIMARY—GOVERNMENT PRIMARY SCHOOLS						
of Establishment.	952 Masters and Mistresses (at rates varying from Rs. 15 to Rs. 10/-).	15	..	2,59,041	2,52,222	2,58,738	2,52,755
	3 Servants (Rs. 11—15)	3	..	504	498	495	492
	Deduct—Probable savings		..	—6,545	..	—9,788	..
			Total	..	2,53,000	2,52,720	2,49,445
							2,53,247
allowances, Honaria, etc.	Traveling Allowance		..	750	823	3,900	1,793
	Allowance to Medical Assistants		..	2,200	1,854	1,500	
	Dear District Allowance		..	1,674	1,694	1,613	
	House-rent Allowance		..	1,236	1,244	1,236	
	Local Allowance		..	2,070	1,740	2,220	
	Deduct—Probable savings		..	—830	..	—1,254	..
			Total	..	7,100	7,355	9,215
							8,332
Contingencies—Charged.	Contract Contingencies.						
Contingencies—Voted.	Books and Maps		..	1,385	1,324	3,600	
	Other Contract Contingencies		..	14,510	17,074	20,685	
	Countersigned Contingencies.						
	Rates and Taxes	Charged	..	..	..	..	3,275
		Voted	..	3,520	3,842	3,455	
	Furniture and Apparatus		..	2,650	2,733	2,535	
	Other Countersigned Contingencies		..	43,728	48,442	47,192	
		Total	..	65,793	73,415	77,467	75,804
Pay of Establishment.	Scheme for the Establishment of Vidya Mandirs in Central Provinces and Berar.			..	..	..	
	Vidya mandir organising officer 1 (Rs. 250)		..	3,000			
	Clerk 1 (Rs. 30—80)		..	468	4,167		
	Gurus and surplus gurus		..	4,905			
	Servant 1 (Rs. 11—15)		..	132			
		Total	..	8,505	4,167		
Allowances, Honaria, etc.	Travelling Allowance		..	2,605	3,332	87,000	1,33,914
	Dear District allowance		..	36	..		
		Total	..	2,641	3,332		
Contingencies	Countersigned Contingencies						
		Charged	..	..	..	..	3,275
	Contract Contingencies	Voted	..	3,47,503	4,62,972	4,23,127	4,71,297
		Total	..	10,464	1,21,983		
	Total Establishment of Vidya mandirs		..	21,610	1,29,482	87,000	1,33,914
	Total Government Primary Schools		..	3,47,503	4,62,972	4,23,127	4,71,297
	DETAILED ACCOUNT No. 37-C (h).—EDUCATION—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS						
Grants-in-aid	Grants to Indian Schools.						
	For maintenance		..	59,034	52,093	56,593	49,333
	For buildings		..	1,700	965	1,700	1,678
	Grants to provident fund for teachers		..	—2,963	..	—3,556	2,515
	Deduct—Probable savings		Total	..	57,771	53,058	54,737
							53,526
	Grants to European Schools						
	Grants for maintenance			12,202	12,859	13,202	14,214
	Grants for buildings			100	100	100	100
	Grants to teachers			100	100	100	100
	Grants for maintenance of non-government schools			1,200	1,200	1,200	1,200

Grants-in-aid	Grants to Indian Schools.						
	For maintenance		..	59,034	52,093	56,593	49,333
	For buildings		..	1,700	965	1,700	1,678
	Grants to provident fund for teachers		..	—2,963	..	—3,556	2,515
	Deduct—Probable savings		Total	..	57,771	53,058	54,737
							53,526
	Grants to European Schools						
	Grants for maintenance			12,202	12,859	13,202	14,214
	Grants for buildings			100	100	100	100
	Grants to teachers			100	100	100	100
	Grants for maintenance of non-government schools			1,200	1,200	1,200	1,200

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation.	Numbers		Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41	Rs.	Rs.	Rs.	Rs.
		DETAILED ACCOUNT No. 37-D (j).—EDUCATION—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION				
Grants-in-aid . .		Maintenance grants to Municipal Schools . .	2,357,504	2,38,629	2,43,876	2,62,953
		Maintenance grants to District Council Schools . .	10,93,152	10,97,503	10,99,877	10,98,138
		Grants for Cominissen. Primary Education . .	2,15,841	1,63,463	2,85,936	1,11,413
		Deduct—Probable savings . .	—5,13,513	..	—56,000	..
		Total . .	15,03,678	14,99,095	15,79,701	14,72,504
		<i>Expenditure from Provincial Grant for improvement of rural areas, met from earmarked revenue.</i>				
		Grant to District Councils for the establishment of 3rd and 4th village libraries in Central Provinces and Berar . .	..	..	..	31,020
		Grant for the scheme for preventing illiteracy by the institution of continuation schools in Central Provinces and Berar . .	2,000	2,000	25,000	985
		Total . .	2,000	2,000	25,000	32,005
		Deduct—Amount transferred from the Provincial fund for economic development and improvement of rural areas . .	..	—2,000	..	—32,005
		Total Grants to Local Bodies for Primary Education . .	15,05,678	14,99,095	16,04,701	14,72,504
		<b>DETAILED ACCOUNT No. 37-D (j).—EDUCATION—SPECIAL—GOVERNMENT SPECIAL SCHOOLS</b>				
		<i>Engineering School.</i>				
Pay of Officers . .	3	3 Principal 1 (Rs. 200—500) and special pay (150). Lecturers and Workshops Foreman 1 (Rs. 300—450), (Rs. 200—500).	12,712	12,377	15,600	18,978
Pay of Establishment . .	1	1 Mechanical Demonstrator (Rs. 75—5—130)	1,240	1,180	1,180	
	5	5 Clerks (Rs. 30—150)	5,203	4,656	5,050	
	5	5 Servants (Rs. 10—25)	924	928	924	34,431
	5	6 Technical Assistants (Rs. 80—300)	15,367	15,372	15,326	
		Skilled labour . .	15,832	12,832	16,832	
		Deduct—Probable savings . .	—4,000	..	—4,000	
		Total . .	34,566	34,968	35,312	34,431
Allowances, Honoraria, etc.		Travelling Allowance . .	50	51	20	51
		Dear District Allowance . .	90	88	162	
		Allowance to Public Works Department Officers . .	500	1,200	2,400	4,676
		Allowance to Medical Assistants . .	150	200	300	
		Stipends and Scholarships . .	3,800	3,973	4,558	
		Deduct—Probable savings . .	—500	..	—1,500	
		Total . .	4,090	5,512	5,940	4,727
		Carried Over . .	51,368	52,857	56,832	58,136

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation.	Numbers		DETAILED ACCOUNT No. 37-D (j).— EDUCATION—SPECIAL—GOVERNMENT SPECIAL SCHOOLS—contd.	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Account 1938-39
	1939-40	1939-41					
			Brought forward ..	51,368	52,857	56,852	58,136
<i>Contract Contingencies</i>							
<i>Contingencies — Voted</i>			Books and Maps ..	200	200	200	4,920
			Other Contract Contingencies ..	4,800	4,828	5,000	
<i>Countersigned Contingencies</i>							
			Rates and Taxes .. { <i>Charged</i> ..	..	..	..	399
				{ <i>Voted</i> ..	400	420	350
			Furniture and Apparatus ..	..	1,000	1,320	1,200
			Other Contingencies ..	..	1,575	1,550	1,750
			Total ..	7,957	8,318	8,500	7,933
			Total Engineering School ..	59,343	61,175	65,352	66,069
			<i>Charged</i> ..	..	..	..	399
			<i>Voted</i> ..	59,343	61,175	65,352	65,670
<i>Training Schools</i>							
<i>Pay of Officers</i> ..	5	7	Superintendents 5 (Rs. 200—500)	..	27,892	24,200	21,775
							21,637
<i>Pay of Establishment</i> ..	151	170	Masters, Vernacula Teachers and Drill Masters (at rates varying from Rs. 25 to Rs. 300).	1,61,989	1,55,683	1,45,145	1,39,551
	25	25	Servants (Rs. 10—15) ..	..	3,781	3,788	3,749
			Total ..	1,65,770	1,59,471	1,48,894	1,43,567
<i>All allowances, Honoraria, etc.</i>			Travelling Allowance ..	..	5,600	2,682	600
			House-rent Allowance ..	..	600	2,196	..
			Conveyance Allowance ..	..	480	400	480
			Dear District Allowance ..	..	1,840	1,065	756
			Allowance to Medical Assistants ..	..	1,200	1,748	2,400
			Stipends to students ..	..	61,760	61,576	1,16,950
			Current—Probable savings ..	..	—1,395	—2,886	1,14,325
			Total ..	70,085	69,667	1,18,300	1,11,165

## CENTRAL PROVINCES AND BEAR—EXPENDITURE

Units of Appropriation.	Numbers.		Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-9
	1939-40	1940-41				
			Brought forward	2,63,747	2,53,338	2,88,569
<i>Contingencies—Charged, Contingencies—Voted.</i>						
			<i>Rates and Taxes—</i>	<i>Charged</i>	..	..
				<i>Voted</i>	5,195	3,589
			Furniture and Apparatus	..	4,535	3,492
			Hostel servants	..	8,984	9,522
			Other Contingencies	..	5,450	5,183
<i>Contract Contingencies.</i>						
			Books and Maps	..	2,330	3,134
			Other Contract Contingencies	..	9,295	7,778
			Total	..	33,789	37,698
			Total Training Schools	..	2,97,536	2,91,036
			<i>Charged</i>	..	..	..
			<i>Voted</i>	..	2,97,536	2,91,036
			Grand Total—Government Special Schools	..	3,56,879	3,52,211
			<i>Charged</i>	..	..	..
			<i>Voted</i>	..	3,56,879	3,52,211
			Total	..	3,88,297	3,80,321
DETAILED ACCOUNT No 37-D (d).—EDUCATION—SPECIAL—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS						
<i>Maintenance grants to Indian Schools.</i>						
Grants-in-aid ..			Maintenance grants to Industrial Schools	..	9,414	9,278
			Grants to Provident Fund Scheme	..	..	50
			Total	..	9,414	9,278
					9,283	8,621
						66
DETAILED ACCOUNT No. 37-E (f).—EDUCATION—GENERAL—DIRECTION						
Pay of Officers—Charged.	1	I	Director of Public Instruction (Rs. 2,000—100—2,500).	24,540	24,300	24,945
			Total	24,540	24,300	24,945
			Total carried over	24,540	24,300	24,945
						23,526

Units of appropriation	Numbers		DETAILED ACCOUNT No. 37-E (I).— EDUCATION—GENERAL—DIRECTION —concl.	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41					
			Brought forward	..	24,540	24,300	24,945
Pay of Officers— Voted.	3	3	Deputy Directors of Public Instruction 1 (Rs. 350— 1,250), 2 (Rs. 250—800)	23,537	38,497	29,670	
	1	1	Under Secretary and Secretary, High School Education Board (Rs. 200—500).	1,436	1,321	(a) 1,370	27,916
	1	1	Officer on special duty (Rs. 250—800) and special pay (Rs. 75).	709	6,198	8,325	
			Total	..	25,673	46,016	39,365
							27,916
Pay of Establishment.	3	3	Assistant District Inspectors of Schools and special pay.	411	4,865	4,885	
	36	36	Clerks (Rs. 30 to Rs. 450)	..	51,532	52,466	51,545
	23	23	Servants (Rs. 10—35)	..	3,918	3,920	4,300
			Temporary Establishment	..	5,000	4,397	1,020
			Total	..	60,861	65,648	61,750
							56,011
Allowances, Hono- raria, etc.— Charged.			Travelling Allowance	..	1,200	1,200	1,200
Allowances, Hono- raria, etc.— Voted.			Travelling Allowance	..	4,000	9,400	9,800
			Dear District Allowance	..	530	483	684
			Total	..	4,530	9,883	10,484
							6,934
Contingencies— Charged.			Rates and taxes—Charged	..	..	..	..
Contingencies— Voted.			Books and Maps	..	350	300	320
			Purchase of Furniture and Instruments	..	550	1,500	1,000
			Section-writing charges	..	200	200	200
			Miscellaneous charges	..	6,878	6,588	6,578
			Countersigned Contingencies.	..			7,904
			Rates and taxes	..	15	30	15
			Tour charges	..	30	300	400
			Other contingencies	..	..	42	450
			Contract contingencies	..	25	200	230
			Total	..	8,048	9,160	9,193
							7,904
			Total Direction	..	1,24,852	1,56,207	1,46,937
					25,740	25,500	26,165
					38,112	38,787	37,797
					98,755	98,755	98,755

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation.	Numbers		DETAILED ACCOUNT No. 37-E (v),— EDUCATION—GENERAL—INSPECTION	Budget Estimate, 1939-40	Revised Estimate, 1939-41	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40.	1939-41.					
<i>Indian Schools.</i>							
<i>Pay of Officers—Charged.</i>	1	..	Inspectresses (Rs. 900—1,050)	..	..	12,545	7,299
<hr/>							
<i>Pay of Officers—Voted.</i>	24	26	District Inspectors, Inspectresses and Assistants 4 (Rs. 250—800), 7 (Rs. 200—500) and 13 (Rs. 150—300).	99,046	87,799	91,570	91,331
<hr/>							
<i>Pay of Officers—Establishment.</i>	66	66	Assistant District Inspectors 1 (Rs. 200—250), 38 (Rs. 80—175), 27 (Rs. 70—150)	1,01,239	1,01,303	1,14,363	1,31,326
	60	60	Clerks 2 (Rs. 100—5—150), 27 (Rs. 30—80) and 31 (Rs. 30—65).	42,862	43,321	41,935	53,427
	116	116	Servants 114 (Rs. 11—15) and 2 (Rs. 15—20)	..	17,211	17,880	17,736
			Temporary establishment	..	..	..	..
			Deduct—Probable savings	..	—2,012	..	—1,704
			Total	..	1,59,300	1,62,504	1,72,330
							2,04,703
<hr/>							
<i>Allowances, Honorary, etc.—Charged.</i>			Travelling Allowance	..	..	1,000	600
			Cost of passages	..	..	960	960
			Total	..	..	1,960	1,560
							672
<hr/>							
<i>Allowances, Honorary, etc.—Voted.</i>			Travelling Allowance	..	44,000	46,483	43,500
			Dear District Allowance	..	803	708	738
			Conveyance Allowance	..	960	551	960
			House-rent Allowance	..	624	406	660
			Total	..	46,387	48,148	45,858
			Carried over	..	3,04,733	3,12,936	3,18,518
							1,61,617

Units of appropriation.	Numbers		DETAILED ACCOUNT No. 37-E (n).— EDUCATION—GENERAL— INSPECTION--contd.		Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41			Rs.	Rs.	Rs.	Rs.
			Brought forward	..	3,04,733	3,12,956	3,18,518	3,61,817
<i>Contingencies— Charged. Contingencies— Voted.</i>								
			<i>Contract Contingencies.</i>					
			Books and Maps	..	1,235	1,260	1,310	9,397
			Other Contract Contingencies	..	9,050	12,605	9,640	
			<i>Countersigned Contingencies.</i>					
			Rates and taxes	{ Charged .. Voted ..	395	497	546	397
			Tour charges	..	600	280	1,980	
			Furniture and Apparatus	..	1,080	535	10,780	2,443
			Other Countersigned Contingencies	..	4,501	3,120	4,676	
			<i>Contingencies (Inspectress of schools)</i>					
			Other contingencies	..	3,221	3,455	2,692	19,010
			Total	..	20,082	21,752	31,624	31,247
			Total—Inspection— Indian Schools	..	3,24,815	3,34,708	3,50,142	3,93,064
<i>European Schools.</i>								
			Special pay of Inspector of European Schools	..	1,800	1,800	1,800	2,486
			1 Clerk (30—80)	..	911	803	384	543
			Travelling allowance	..	200	516	1,000	149
			Dear district allowance	..	..	..	18	..
			Total	..	200	516	1,018	149
			Other contingencies	..	300	400	400	99
			Total—Inspection—European Schools	..	3,211	3,519	3,602	3,277
			Total—Inspection	..	3,28,026	3,38,227	3,53,744	3,96,341
			Charged	..	..	14,505	8,760	21,750
			Voted	..	3,28,026	3,23,722	3,44,984	3,74,591
<b>DETAILED ACCOUNT No. 37-E (n).—EDUCATION— GENERAL—SCHOLARSHIPS</b>								
			<i>Scholarships.</i>					
			<i>Indian Institutions</i>					
			In Arts Colleges	..	9,792	8,518	9,848	9,393
			In Professional Colleges	..	4,090	3,985	4,090	2,665
			In Secondary Schools	..	57,680	47,479	57,721	52,088
			In Primary Schools	..	2,880	1,620	2,880	936
			In Special Schools (other than Training Schools)	..	1,890	1,235	1,890	2,376
			Total—Scholarships and for Conveniences	..	—11,034	—12,477	—12,477	

## CENTRAL PROVINCES AND BERAR EXPENDITURE

Units of appropriation	Numbers 1938-39 1939-40 1940-41	DETAILED ACCOUNT No. 37-E (a).— EDUCATION—GENERAL.— SCHOLARSHIPS—contd.	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
			Rs.	Rs.	Rs.	Rs.
		Brought forward	..	65,298	62,867	64,007
EUROPEAN INSTITUTIONS						
		Arts Colleges	..	4,129	3,262	4,120
		Professional Colleges	..	3,510	2,429	3,510
		Secondary Schools	..	2,232	1,920	2,232
		Deduct - Probable savings and for rounding	..	-1,000	..	-1,013
		Total	..	8,862	7,611	8,849
		Total Scholarships	..	74,160	70,478	72,856
DETAILED ACCOUNT No. 37-E (a).— EDUCATION—GENERAL— MISCELLANEOUS						
Board of High School Education						
<i>Pay of Officers— Voted.</i>	1 1	Secretary, High School Education Board (Rs. 200— 500) and special pay (Rs. 50).	2,754	2,645	2,655	3,660
	1 1	Assistant Secretary (150—250)	..	1,876	1,800	1,800
				4,630	4,445	4,455
<i>Pay of Officers— Establishment.</i>	6 7	Clerks 6 (30—250)	..	5,005	4,014	4,142
	2 3	Servants 1 (19—35) and 1 (11—15)	..	675	592	644
		(Total)	..	5,680	4,606	4,786
<i>Allowances, Hono- raria, etc.— Charged.</i>		Travelling Allowance	..	300	..	350
<i>Allowances, Hono- raria, etc.— Voted.</i>		Travelling Allowance	..	5,000	7,079	5,800
		Allowance to officials for paper setting and other examination work.	30,000	33,360	35,880	29,866
		Dear District Allowance	..	107	72	90
		Total	..	35,107	40,531	41,770
<i>Contingencies</i>		Allowance to Non-officials for paper setting and other examination work.	10,000	19,286	10,120	14,872
		Other Contingencies	..	14,822	14,911	14,500
		Total	..	24,822	34,197	24,620
		Total Board of High School Education	..	70,539	83,779	75,981
<i>Grants-in-aid</i>		Charged	..	300	..	350
		Voted	..	70,239	83,779	75,631
						71,250
		Charges in connection with Boy Scout and Girl Guides move- ment	..	..	..	2,500
		Grant to Hindusthan Scout Association, Central Provinces and Berar.	6,000	9,700	9,700	9,700
		Grant to the Central Provinces and Berar Literary Academy	..	..	..	1,000
		Grant to the Y. M. C. A. Hostel for Indian students in England	500	500	500	500
		Maintenance grant to Indian orphanages	..	3,636	1,458	1,710
		Provincial share of annual contribution towards the cost of the Inspectorate and Inter-provincial Board for Anglo-Indian and European education.	1,483	1,460	1,465	1,465
		Contribution to the United Provinces Government for training of Central Provinces students in Engineering	1,053	1,053	..	..
		Total	..	12,672	14,191	13,592
						13,561

Units of appropriation	DETAILED ACCOUNT No. 37-L (o)—EDUCATION—GENERAL—MISCELLANEOUS— <i>contd.</i>	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts 1938-39
		Rs	R	Rs	Rs
	Brought forward	83,211	97,970	89,374	87,498
Allowances Honorary, etc.	Allowance to officials for paper setting and other examination work	6,100	5,300	6,934	6,061
Contingencies	Allowance to non-officials for paper setting and other examination work	2,100	2,020	4,475	4,015
	For encouragement of literature	..	2,000	2,364	2,000
	Miscellaneous	..	588	1,164	258
	Total ..	4,100	4,972	6,475	5,437
<i>Expenditure from Provincial Government grant for improvement of rural areas met from earmarked revenue</i>					
Educational Facilities for Harijans and Aborigines					
Grant-in-aid	<i>A—Harijans</i>				
	Grant to district committees of the Harijan Sevak Sangh	2,700	5,550	5,700	
Scholarships	Grant to district committees for supply of free text-books in primary schools	5,700	5,400	5,700	
	Grants to hostels	7,558	7,093	7,320	
	Total ..	18,958	18,043	18,720	
Grant-in-aid	<i>Scholarships</i>				
	In Arts Colleges	960	966	960	
Scholarships	In Professional College	900	660	900	
	In secondary schools	8,100	6,587	8,160	
	In special schools	8,640	2,726	8,640	
	Total ..	18,000	10,939	18,660	30,180
Grant-in-aid	<i>B—Aborigines.</i>				
	Grant-in-aid	19,720		17,320	
Scholarships	Grant for maintenance of aboriginal schools in Mandla and Melghat			4,980	
	Building grants		26,803	1,000	
Scholarships	Maintenance grant to District Councils for Bhumijan schools	3,780		1,200	
	Building grants to District Councils for Bhumijan schools			5,000	
	Total ..	23,500	26,803	29,500	
Scholarships	<i>Scholarships</i>				
	In middle schools	3,450	1,376	1,650	
	Total Educational Facilities ..	64,508	57,161	68,530	
<i>Deduct—Amount transferred from the provincial fund for economic development and improvement of rural areas</i>					
			—21,141	—1,078	—30,180
Pay of Officers Pay of Establishment	<i>Physical Welfare Scheme</i>				
	Chief Organiser I (Rs 300—500)	..	3,650	3,600	
Allowances Honorary, etc.	Clerk I (Rs. 50—5—100)	..	660	578	
	Servants I (Rs. 11—15)	..	132	141	
	Total ..	..	792	719	
Contingencies	Travelling allowance	1,000	2,000	45,500	858
	Dear District Allowance	18			
	Total ..	..	1,018	2,000	
		500	1,110		
	Total ..	5,960	7,429	45,500	858
<i>Deduct—Amount transferred from the Provincial fund for economic development and improvement of rural areas</i>					
			—7,429	—55,500	—858
Total Physical Welfare Scheme ..					
	Total Miscellaneous ..	1,63,879	1,44,262	1,70,235	98,996
	Charged ..	300		350	267
	Voted ..	1,63,579	1,44,262	1,69,885	98,729

DETAILED ACCOUNT No. 37-F (p).—EDUCATION—CHARGES IN ENGLAND	Budget estimate, 1940-41	Revised estimate, 1939-40		Budget estimate, 1939-40	Accounts 1938-39
	Charged	Voted	Charged	Voted	Charged
	Rs.	Rs.	Rs.	Rs.	Rs.
Leave and deputation salaries	..	..	31,000	2,640	61,160
including Overseas pay	10,560	..	10,880	..	8,500
Other charges	..	120	..	..	..
			2,640	39,720	3,160
				78,087	11,130

## CENTRAL PROVINCES AND BEARAR--EXPENDITURE

Grant No. 13

38—MEDICAL

Detailed Account No	SUMMARY	Budget Estimate, 1940-41		Revised Estimate, (1939-40)		Budget Estimate, 1939-40		Accounts, 1938-39	
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.
38-A	Medical Establishment	1,22,355	2,16,018	1,20,977	2,32,820	1,40,207	2,29,514	1,37,850	2,17,511
38-B	Hospitals and Dispensaries.		11,24,144		10,60,088		11,40,059	7,900	10,80,948
38-C	Medical School and College.	1,800	88,584	1,800	70,721	11,400	73,334	3,089	70,305
38-D	Mental Hospital	.	1,02,839	1,763	1,02,351		1,05,326	6,528	92,164
38-E	Charges in England	.	28,180	1,480	45,280	5,000	39,800	5,360	45,657
	Loss or gain by exchange	.		160	20			289	27
	Total	.. 1,52,635	15,33,365	1,70,000	11,71,000	1,91,407	15,53,593	2,01,313	14,63,136
				16,86,000	16,41,000	17,45,000		16,64,449	

Units of Appropriation.	Numbers 1939-40 1940-41	DETAILED ACCOUNT No 38-A—MEDICAL —MEDICAL ESTABLISHMNT	Budget Estimate, 1940-41.		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
			R	Rs	R	Rs	R	Rs	R	Rs
<b>Superintendence</b>										
Pay of Officer — Charged	1 1	Inspector-General of Civil Hospitals (2,750)	..	33,000	33,000	33,000	33,000	33,000	33,000	
		Total	..	33,000	33,000	33,000	33,000	33,000	33,000	
Pay of officers— Voted.		Pay of officers—Voted	..	..	..	1,560			..	
Pay of Establishment	15 15	Clerks 1 (250—350), 1 (125—175), 5 (50—175), 8 (30—80).		16,500		18,154	16,337		18,050	
	8 8	Servants 1 (10), 5 (11—15), 1 (19—2—35), 1 (15—20)	1,460			1,440				
		Total	..	18,026	18,154	17,777	18,050			
Allowances, Hono- raria, etc — Charged.		Travelling Allowance	..	2,300	1,777	2,300	1,531			
		Carried over	..	53,926	54,491	53,077	52,401			

## THE VARIOUS CHARGES AND EXPENDITURE

No.	Description	Budget Estimate 1939-40	Budgeted	Balances 1939-40	Accounts 1939-40
			Rs		
	Broad Oats	53,320	51,491	53,077	52,401
For Maintenance - India					
	For in Allowance	500	350	500	1,538
	District Allowance	216	198	198	139
	Total	716	554	698	1,677
Purchase of Books and Periodicals					
	For Contingencies	1,000 } 3,000 }	4,500 } 3,000 }	1,500 } 3,000 }	4,906
	Net	4,000	4,500	4,500	4,906
	Total Superintendent	58,042	59,545	58,275	58,984
	Charged	35,300	34,777	35,300	34,351
	Voted	..	22,742	24,768	22,975
					24,633
District Medical Officers					
Pay of Officers— Charged	8 6 District Medical Officers (500—1,850)	..	77,600	76,818	87,450
	Total	..	77,600	76,818	87,450
					87,036
Pay of Officers— Voted	13 15 District Medical Officers and Assistants 8 (300— 1,000) and 5 (200—450).	92,840	1,04,970	92,880	1,02,806
	Total	..	92,840	1,04,970	92,880
					1,02,806
			1,70,440	1,81,788	1,80,397
					1,80,397

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	Numbers		Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Account, 1938-39
	1939-40	1940-41				
			Brought forward	1,70,440	1,91,784	1,80,330
District Medical Officers—etc.						
<i>Pay of Establishment.</i>	61	61	Clerk 5 (80-12) 11 (62-3-86, 11 (30-80)	46,972	46,492	47,139 } 48,961
	38	38	Servants (11-1)	5,796	5,611	5,784 } 3,490
			Total	52,768	52,103	52,923 } 54,451
<i>Allowances, Honorary, etc.—Charged</i>			<i>Travelling Allowance</i>	.	6,605	6,600 9,695
			<i>Cost of passages</i>	.	2,010	2,521 8,907 } 7,780
			<i>Compensatory Allowance</i>	.	1-0	150 150 } 15
			Total	8,795	8,371	15,657 } 13,190
<i>Allowances, Honorary, etc.—Voted.</i>			<i>Travelling Allowance</i>	.	10,930	7,379 10,000 } 9,086
			<i>House-rent Allowance</i>	.	600 }	863 240 } 974
			<i>Dear District Allowance</i>	.	626 }	558 } 974
			Total	12,188	8,247	10,798 } 9,062
<i>Contingencies and Contingencies</i>						
<i>Contingencies—Charged</i>			<i>Rates and Taxes</i>	..	..	1,594
<i>Contingencies—Voted</i>			Purchase of Furniture and Instruments	..	412 }	1,269 }
			Purchase of Typewriters	..	940 }	770 } 2,961
			Rates and Taxes	..	612 }	4,809 1,622 }
			Other Contingencies	..	1,156 }	1,148 }
<i>Contract Contingencies</i>						
			Purchase of Books	..	150 }	163 }
			Other Contract Contingencies	..	10,600 }	10,602 } 10,748
			Total	13,870	15,874	15,574 } 15,303
<i>Grants-in-aid, contribution, etc.—Charged.</i>			<i>Contributions for passages of officers transferred from other Governments.</i>	660	1,037	1,800 1,379
			Total—District Medical Officers	2,58,721	2,67,394	2,77,082 } 2,83,527
			<i>Charged</i>	87,025	86,200	1,04,907 1,03,499
			<i>Voted</i>	1,71,666	1,81,194	1,72,175 1,80,028
<i>Reserve Medical Subordinates.</i>						
<i>Pay of Establishment.</i>	36	22	Assistant Medical Officers on General Duty	.	21,610	26,858 32,340 } 12,494
<i>Nurses Registration Course</i>						
<i>Pay of establishment.</i>			Allowance to Registrar I (50)	.	..	600 ..
			Clerk I (40)	..	..	480 ..
			Servant I (12)	..	..	144 ..
			Total	..	..	1,224 ..
<i>Contingencies</i>	..		Contingencies	..	..	800 356
			Total	..	..	2,024 ..
			<i>Grand Total—Medical Establishment</i>	3,38,373	3,53,797	3,69,721 3,55,361
			<i>Charged</i>	1,22,355	1,20,977	1,40,207 1,37,850
			<i>Voted</i>	2,16,018	2,32,820	2,29,514 2,17,511

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	Numbers		DETAILED ACCOUNT No. 38-B.— MEDICAL—HOSPITALS AND DISPENSARIES	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41					
Mofussil Hospitals and Dispensaries							
Pay of Officers ..	56	56	Assistant Surgeons (150—450) ..	1,51,450	1,43,609	1,54,075	1,50,711
			Special pay ..	240		240	
			Total ..	1,51,690	1,43,609	1,54,315	1,50,711
Pay of Establishment.	270	279	Assistant Medical Officers (60—150) ..	3,10,845	3,01,294	3,01,605	2,91,851
			Bad climate allowance to Assistant Medical Officers ..	3,508		3,148	
	1	1	Clerk 1 (30—65) ..	635	515	605	485
	104	104	Stewards, Compounders, Dressers, Matrons, Nurses and servants 6 (11—15), 6 (15—20), 45 (20—45), 1 (25), 8 (30—80), 1 (35), 1 (40—60), 1 (50—90), 2 (55—105), 6 (75), 1 (80—150), 16 (105—155), 6 (175—8—215), 4 (245—8—285).	80,883	78,000	86,541	73,927
			Deduct—Probable savings ..	—4,000	..	—12,000	..
			Total ..	3,91,871	3,79,809	3,79,899	3,66,263
Allowances Honoraria, etc.			Travelling Allowance ..	18,687	17,475	14,672	14,944
			House-rent Allowance ..	5,462		5,728	
			Dear District Allowance ..	606	24,609	606	24,961
			Melghat Allowance and Local Allowance to House Surgeons and stipends to probationer nurses ..	19,347		18,275	
			Total ..	54,402	42,034	32,281	30,965

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	DETAILED ACCOUNT No. 38-B.—MEDICAL—HOSPITALS AND DISPENSARIES—concl'd.	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
		Rs.	Rs.	Rs.	Rs.
	Brought forward ..	5,87,663	5,65,502	5,73,495	5,56,879
<i>Countersigned Contingencies.</i>					
Contingencies—	Rates and Taxes Charged ..	..	..	..	7,900
	Voted ..	..	7,568	8,031	8,031
	Customs duty on imported stores ..	..	300	300	300
	Other Contingencies ..	..	1,09,618	1,09,737	1,51,294
<i>Contract Contingencies.</i>					
	Purchase of Books ..	..	500	403	71,352
	Other Contract Contingencies ..	..	70,401	71,015	71,015
	Total ..	1,88,387	1,89,486	1,89,486	2,30,546
Expenditure from the grants from the Central Government for economic development and improvement of rural areas—cheap plan dispensary buildings.					
Scholarships	Scholarships ..	..	3,900	2,925	3,675
Establishment charges payable to other Governments, Departments, etc.	Contribution to other Governments for the training of the Central Provinces students in the Medical Colleges.	20,600	18,100	18,100	12,000
	Total—Mofussil Hospitals and Dispensaries ..	8,15,550	7,95,013	8,07,856	8,31,819
<i>Grants to Hospitals and Dispensaries</i>					
Grants-in-aid ..	Grants to Leper Asylums ..	..	1,02,979	90,636	1,14,642
	Grants to other Hospitals and Dispensaries ..	..	1,39,193	1,54,998	1,58,716
	Grant from the Provincial fund, etc., for the establishment cheap plan dispensaries.	..	8,365	18,365	6,972
	Deduct—Amount transferred from the provincial fund for economic development and improvement of rural areas.	..	—8,365	—18,365	—6,972
	Total Grants to Hospitals and Dispensaries ..	2,42,172	2,45,634	2,73,358	2,57,029
<i>Grants for medical purposes</i>					
	Grants for the opening of Ayurvedic and Unani dispensaries ..	..	54,422	16,941	49,385
	Subsidy to Allopathic private practitioners ..	..	12,000	2,500	9,460
	Total ..	66,422	19,441	58,845	..
	Total—Hospitals and Dispensaries ..	11,24,144	10,60,088	11,40,059	10,88,848
<i>Charged ..</i>					
	Voted ..	11,24,144	10,60,088	11,40,059	10,88,848

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	Numbers 1939-40 1940-41	DETAILED ACCOUNT No. 38-C.—MEDICAL MEDICAL SCHOOL AND COLLEGE	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts 1938-39
			Rs.	Rs.	Rs.	Rs.
The Robertson Medical School, Nagpur						
<i>y of Officers— Charged.</i>	1 1	Superintendent (Rs. 500—1,850)	..	1,800	1,800	11,400
			Total ..	<u>1,800</u>	<u>1,800</u>	<u>11,400</u>
<i>y of Officers— Voted.</i>	9 9	Warden and Lecturers (150—450) and special pay	38,100	35,394	36,070	30,560
			Total ..	<u>38,100</u>	<u>35,394</u>	<u>36,070</u>
<i>ay of Estab- lishment.</i>	18 20	Assistant Medical Officers and other Assistants 3 (60—150), 2 (60—120), 9 (20—45), 4 (30—80) and special pay.	25,088		12,973	
	4 4	Clerks 3 (30—80), 1 (65—80)	2,759	15,731	2,548	20,419
	4 4	Servants 4 (11—15)	628		832	
			Total ..	<u>28,475</u>	<u>15,731</u>	<u>16,353</u>
<i>Allowances, Hono- raria, etc.</i>		Travelling Allowance	415	200	200	533
		Scholarships	180		180	
		Dear District Allowance	162	1,733	158	2,402
		House-rent Allowance	2,660		1,160	
		Honoraria	400		550	
			Total ..	<u>3,817</u>	<u>1,933</u>	<u>2,248</u>
						<u>2,935</u>
<i>Countersigned Contingencies.</i>						
<i>Continge n c i e s— Charged.</i>		Rates and Taxes	..	..	..	1,289
<i>Continge n c i e s— Voted.</i>		Chemicals, Furniture and Apparatus	8,200		6,960	
		Other Contingencies	8,092	16,663	9,103	
		Customs duty on imported stores	200		200	15,403
		Capitation grants for boarding houses (sports and games).	1,000		1,400	
<i>Contract Contingencies.</i>						
		Purchase of Books	700	1,000	700	
		Other Contract Contingencies	300		300	988
			Total ..	<u>18,492</u>	<u>17,663</u>	<u>18,663</u>
						<u>17,680</u>
Total—Robertson Medical School						
				90,684	72,521	84,794
					1,309	14,400
					70,721	73,369
						73,369

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	Numbers		Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41				
Pay of Officers Charged.		DETAILED ACCOUNT No. 38-D.—MEDICAL—MENTAL HOSPITAL				
Pay of Officers Voted.		Pay of Officers—Charged	..	..		
	1	1 Superintendent (500—1,600)	..	12,000	12,000	12,000
	1	1 Deputy Superintendent 1 (150—150)	..	1,800	1,612	1,800
		Allowance to a private medical practitioner for dental work at Rs. 50 per month each.		600	600	600
		Total	..	14,400	13,612	14,400
Pay of Establishment.	2	2 Assistant Medical Officer (60—150)	..	2,764	2,570	2,688
	86	86 Steward, Nurse, Matrons and Attendants 73 (15—19), 6 (20—2—30), 1 (45), 1 (70—3—100), 1 (65—100), 2 (70—3—125).		21,830	22,321	22,803
	2	2 Clerks 1 (60—4—100), 1 (30—65)	..	1,603	1,629	1,584
	1	1 Servant 1 (20—45)	..	240	240	240
		Total	..	26,462	26,960	27,315
Allowances, Hono- raria, etc.		Traveling Allowance	..	100	154	100
		Compensatory Allowance	..	900	900	900
		Dear District Allowance	..	1,512	1,459	1,512
		Total	..	2,512	2,513	2,512
						2,218

## Countersigned Contingencies

Contingencies— Charged.	..	..	..	..	..	5,367
Contingencies— Voted.						
Rates and Taxes	..	..	26,300	26,974	26,000	
Diet and Clothing	..	..				43,470
Dairy Farm	..	..	5,000	5,511	4,500	
Other Contingencies	..	..	15,000	15,366	17,351	

## Contract Contingencies.

Purchase of Books	..	..	100	25	100	
Other Contract Contingencies	..	..	2,900	2,075	2,000	
Total	..	..	49,301	49,951	49,951	51,499

Charges payable to other Governments, etc.		Provincial share of cost of the European Hospital, Ranchi.	10,165	9,315	11,148	6,925
		Total Mental Hospital	..	1,02,839	1,04,134	1,05,326
		Charged	..	..	1,783	..
		Voted	..	1,02,839	1,02,351	1,05,326

DETAILED ACCOUNT No. 38-E.—MEDICAL—CHARGES IN ENGLAND	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
High Commissioner								
Leave and deputation salaries	2,280	..	22,240	4,600	13,720	4,960	21,812	1,725
Sterling overseas pay	26,200	..	22,960	..	26,080	..	23,845	..
Contribution to Tropical Diseases Bureau			400	..	400	..	400	400
Other charges			1,080	..	..	..	..	56
Secretary of State				80				
Leave and deputation salaries	..		15,200	5,000	32,800	3,360	41,657	2,181
Total	28,480	1,080	45,200	5,000	32,800	3,360	41,657	2,181

Grant No. 14

### 39.—PUBLIC HEALTH

Detailed description (M.)	SUMMARY	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Account, 1938-39	
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
39-A	Public Health Establishment.	30,300	56,056	29,391	4,629	29,391	69,731	21,304	64,961
39-B	Grants for Public Health purposes.	..	1,49,611	..	84,193	..	1,04,642	..	59,267
39-C	Expenses in connection with epidemic diseases.	..	3,41,872	..	3,46,411	..	3,48,304	..	3,42,444
39-D	Bacteriological Laboratories.	..	2,841	..	2,811	..	2,812	1	2,535
39-E	Charges in England	2,150	160	1,560	..	2,120	..	10,147	247
	Loss or gain by exchange	..	..	5	..	..	..	84	1
	Total	..	32,460	5,60,540	30,956	4,93,044	31,511	5,25,489	31,536
			5,93,000		5,29,000		5,57,000		5,00,991

Units of appropriation	Numbers		DETAILED ACCOUNT No. 39-A.—PUBLIC HEALTH—PUBLIC HEALTH ESTAB- LISHMENT	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1938-40	1940-41					
<b>(i) Director of Public Health</b>							
Wages of Officers - Charged.	1	1	Director of Public Health (2,100—60—2,400) ..	28,800	28,091	28,091	19,481
Wages of Establishment	16	16	Clerks 1 (200—10—300), 6 (50 to 175), 9 (30 to 80) ..	18,160	16,484	17,410	18,119
Allowances, Hono- raria, etc. — Charged.	9	9	Servants (10 to 19) ..	1,488	1,452	1,452	
Allowances, Hono- raria, etc. — Voted.			Total ..	19,648	17,936	18,862	18,119
<b>Travelling Allowance</b>							
Allowances, Hono- raria, etc. — Voted.				1,500	1,300	1,300	1,538
<b>Travelling Allowance</b>							
Allowances, Hono- raria, etc. — Voted.				100	100	200	220
<b>Dear District Allowance</b>							
Allowances, Hono- raria, etc. — Voted.				183	209	209	258
Allowances, Hono- raria, etc. — Voted.			Total ..	283	309	409	478
<b>Purchase of Furniture and Instruments</b>							
Allowances, Hono- raria, etc. — Voted.				92	140	92	7
<b>Books and Stationery</b>							
Allowances, Hono- raria, etc. — Voted.				100	100	164	20
<b>Postage and Telegraphic Expenses</b>							
Allowances, Hono- raria, etc. — Voted.				100	100	164	20

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of Appropriation	Numbers		DETAILED ACCOUNT No. 39-A.—PUBLIC HEALTH—PUBLIC HEALTH ESTABLISHMENT—contd	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41					
(ii) Central Provinces Vaccine Institute							
Pay of Officers ..	1	1	Superintendent (300—800)	..	8,418	8,118	8,118
	1	..	Assistant Superintendent (150—10—300)	..	..	..	1,650
			Total	..	8,418	8,118	9,768
Pay of Establishment.	1	1	Assistant Superintendent (90—200)	..	2,000	1,883	1,883
	-	2	Clerks 2 (80—100)	..	2,416	2,147	2,197
	7	7	Servants (11 to 4.)	..	2,465	2,494	2,444
			Total	..	6,875	6,524	6,524
Allowances, Honoraria, etc.			Travelling Allowance	..	32	60	32
			Dear District Allowance	..	126	126	126
			Total	..	158	186	158
							148
<i>Countersigned Contingencies</i>							
Contingencies—Voted.	Charged		..	..	..	..	206
	Rates and Taxes		Voted	..	182	181	215
			Medicines, Instruments and Furniture	..	450	200	2,500
			Purchase and feed of calves	..	2,312	2,767	1,900
			Other Contingencies	..	1,938	1,782	1,690
<i>Contract Contingencies.</i>							
	Purchase of Books and Periodicals		..	40	40	40	3,621
	Contract Contingencies		..	3,620	3,700	3,560	
			Total	..	8,542	8,670	9,905
							8,227
	Total Vaccine Institute.		23,993	23,498	26,355	22,467	
							206
	Charged						
	Voted		23,993	23,498	26,355	22,467	

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of Appropriation	Numbers		DETAILED ACCOUNT No. 39-A.—PUBLIC HEALTH—PUBLIC HEALTH ESTABLISHMENT—contd.	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39	
	1939-40	1940-41						
(iii) Health School								
Pay of Officers ..	1	1	Superintendent I (150—450)	..	3,300	3,300	3,300	
Pay of Establishment.	1	..	Matron (50)	..	..	300	600	
	1	1	Clerk, Special Pay (20)	.	180	195	240	
	2	1	Servant (12)	..	144	180	276	
			Total	..	324	675	1,116	
Allowances, Honours, etc.			Travelling Allowance	..	..	36	500	
			Compensatory Allowance	..	..	150	600	
			Dear District Allowance	..	18	23	36	
			Stipends and Scholarship		1,215	1,192	1,350	
			Total	..	1,233	1,401	2,486	
							1,863	
Countersigned Contingencies.								
Contingencies...			Rates and Taxes	Charged	..	..	..	
				Voted	..	82	82	
			Other Contingencies		..	932	1,000	
			Total	..	1,014	1,082	1,002	
							1,184	
			Tata Health School	..	5,871	6,458	7,904	
							7,463	
			Leave Salaries	Charged	..	..	..	
				Voted	..	5,871	6,458	
			Total	..	5,871	6,458	7,904	
							7,381	
Pay of Establishment.			(iv) Leave salaries of Vaccination Establishment	200	377	100	702	
			(v) Provincial Statistics					
			Vital Statistics.					
Allowances, Honours, etc.			House rent and other Allowances	..	13,700	13,700	13,700	
Contingencies...			Total Provincial Statistics	..	13,760	13,750	13,800	
							13,713	
			Grand Total Public Health Establishment	96,356	94,020	99,122	86,265	

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	Numbers	DETAILED ACCOUNT No. 39.B.—PUBLIC HEALTH—GRANTS FOR PUBLIC HEALTH PURPOSES	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
			Rs.	Rs.	Rs.	Rs.
<b>(i) Grants for economic development and improvement of rural areas. Rural water-supply</b>						
			1,00,000	29,556	50,000	10,027
Grants-in-aid	1939-40	From the Central Government	..	24,319	50,000	502
	1940-41	From the Earmarked Exchequer	..	—24,319	—50,000	—502
		Deduct.—Amount transferred from the Provincial fund for economic development and improvement of rural areas.				
		<b>(ii) Other Grants</b>				
		Grants to Local Bodies for Sanitation	..	48,951	46,677	48,082 } 49,115
		Grants to St. John Ambulance Association	..	50	60	60 }
		Grants to Buldana Municipal Committee for water works	..	..	5,000	5,000 ..
		Grants to District Leprosy Councils	..	600	900	1,500 ..
		Public Works Supervision Charges	..	..	..	125
		Total	..	1,49,611	84,193	1,04,642 59,267

DETAILED ACCOUNT No. 39.C.—PUBLIC  
HEALTH—EXPENSES IN CONNECTION  
WITH EPIDEMIC DISEASES

**(i) Epidemic Diseases**

Pay of Establishment.	68	68 Sub-Assistant Health Officers (90—100— 100—5—175—180—10—200).	81,723	73,327	73,454	74,941
			..	..	..	
	68	70 Servants 1 (30), 1 (12—45), 68 (11 to 15)	..	9,579	8,554	8,701
		Total	..	91,302	81,881	84,155 74,941
		Travelling Allowance	..	22,231	19,512	18,669 24,340
Allowances, Hono- raria, etc.		Dear District Allowance	..	144	127	270 183
		House Rent Allowance	..	240	..	240 ..
		Total	..	22,615	19,639	19,179 24,523

*Countersigned Contingencies.*

Contingencies		Cost of Vaccines and Sera	..	15,000	15,000	15,000
			..	..	..	..
		Cost of Medicines, Instruments and Furniture	..	27,041	39,500	39,500
			..	5,528	4,800	4,800
		Tour charges	..	2,200	2,500	3,800
		Other Contingencies	..	..	..	..
		Contract Contingencies	..	3,600	3,600	3,600
		Total	..	55,369	65,400	66,700 74,071

Carried over

1,67,356 1,66,920 1,70,034 1,73,555

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	Numbers	1939-40	1940-41	DETAILED ACCOUNT No 39-C—PUBLIC HEALTH—EXPENSES IN CONNECTION WITH EPIDEMIC DISASTERS—contd	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Account 1938-39
					Rs	Rs	Rs	Rs
				Brought forward ..	1,67,286	1,66,920	1,70,034	1,73,535
Grant in-aid				Grant to Local Bodies for plague expenditure ..	13,700	13,600	13,600	16,038
All charges—Hono- raria, etc.—Vested				Total—Epidemic Diseases ..	180,986	180,520	1,83,634	1,89,573
				(ii) Malaria				
				Anti-malarial operations				
Establish- ment	1	1	1	Sub-Assistant Health Officer (90—200)	1,200	724	1,060	81
All charges—Hono- raria, etc.—Vested				Traveling Allowance ..	160	131	322	
				Countersine qua Nonces ..				
Grant in-aid				Purchase of quinine etc ..	70,000	72,000	70,000	71,077
All charges— payable to other Govern- ments, Depar- tments, etc				Grant or Anti-malarial measure ..				991
				Amount payable to Jull Department for the manufacture of quinine ticket for the Public Health Department ..	2,500	2,500	2,500	2,500
				Total Anti-Malarial Operations ..	73,880	75,355	73,902	74,649
				(iii) Leprosy				
Pay of Officers	1	1	1	Pay of Leprosy Specialist I (150—450) and special pay (100)	5,233	6,333	5,053	3,788
Pay of Estab- lishment	21	21	21	Sub-Assistant Health Officers (90—½—100—100— 5—175—180—10—200)	27,720	26,405	26,405	
	2	2	2	Clerk I (30—80) I Laboratory Assistant (25—40) ..	1,249	1,220	1,220	
	22	22	22	Servants (11—15) ..	..	3,048	3,026	3,026
				Total ..	32,017	30,651	30,651	26,064

## CENTRAL PROVINCES AND BERAR - EXPENDITURE

## Grant No. 15

## 40.—AGRICULTURE

Detailed Account No.	SUMMARY	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
40-A	Direction ..	28,132	31,518	25,745	32,047	28,100	31,700	27,299	29,989
40-B	Superintendence ..	34,550	1,07,816	28,533	1,12,037	34,000	1,06,900	22,190	1,13,081
40-C	Subordinate and Expert Staff ..	15,600	3,54,565	15,402	3,57,271	15,400	3,64,100	15,408	3,20,451
40-D	Experimental Farms ..	..	71,236	..	72,623	..	70,000	822	71,619
40-E	Agricultural Demonstration and propaganda including public exhibitions and fairs. ..	..	1,08,303	..	1,03,850	..	1,06,800	403	1,10,290
40-F	Agricultural Education ..	19,932	90,550	11,726	93,564	16,000	89,500	20,482	1,02,245
40-G	Botanical and Public Gardens ..	..	62,526	..	55,871	..	60,400	851	56,192
40-H	Agricultural Experiments and Research—								
	(a) Expenditure on Rice Research. ..	..	12,100	..	11,965	..	11,949	..	12,253
	(b) Gangai Pest Scheme ..	..	..	..	..	..	..	..	785
	(c) Sann-Hemp Scheme ..	..	2,100	..	2,000	..	2,000	..	1,588
	(d) Oil Seeds Scheme ..	..	10,300	..	10,821	..	10,875	..	10,112
	(e) Citrus Fruit Research Scheme. ..	..	13,500	..	12,220	..	13,200	35	9,260
	(f) Research Scheme for wheat breeding in black soil areas. ..	..	8,783	..	..	..	..	..	..
	(g) Pan Cultivation Scheme ..	..	8,070	..	..	..	8,213	..	..
	(h) Botanical Scheme ..	..	21,103	..	18,543	..	25,095	..	..
	(i) Extension and Marketing of Verum 434 Cotton Scheme. ..	..	26,274	..	21,113	..	23,856	..	..
40-I	Scheme for the Improvement of Agricultural Marketing in India. ..	..	17,000	..	17,396	..	16,566	123	15,298
40-J	Other charges—Expenditure in connection with Cotton Research. ..	..	2,600	..	2,080	..	2,153	..	1,581
	Scheme for economic development and improvement of rural areas financed from contribution from Central Government for rural development—								
	(a) Experiments in poultry farming. ..	..	109	..	157	..	157	..	666
	(b) Agricultural farm for Mandla district. ..	..	560	..	26	..	26	..	5,078
	(c) Cinema outfit for demonstration work. ..	..	559	..	..	..	525	..	266
	(d) Storage accommodation for cultivator's produce. ..	..	..	..	3,880	..	4,000	..	15,619
	(e) Purchase of two well boring plants. ..	..	1,054	..	..	..	805	..	..
40-K	Charges in England ..	11,761	400	25,640	400	15,280	400	30,302	527
	Loss or gain by Exchange ..			90				206	2
	Total ..	1,07,374	9,51,026	1,07,136	9,27,864	1,03,780	9,49,220	1,16,121	8,76,902
	General Total ..	1,07,374	9,51,026	10,35,000	10,35,000	10,35,000	10,35,000	9,95,623	9,95,623

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	Numbers		DETAILED ACCOUNT No. 40-B.—AGRICULTURE—SUPERINTENDENCE	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41					
				Rs.	Rs.	Rs.	Rs.
Pay of Officers—Charged.	2	2	Deputy Directors (350—1,250)	..	32,550	26,133	32,000
							18,313
Pay of Officers—Voted.	4	4	Deputy Directors and Assistant Directors, 1 (350—1,250), 3 (250—800) and leave salary.	26,244	28,190	25,000	23,573
	8	8	Extra-Assistant Directors (200—750)	..	34,756	36,650	36,500
			Deduct—Probable savings	..	—1,000	..	—2,000
				Total	..	60,000	64,840
						59,500	66,036
Pay of Establishment.	28	28	Clerks 4 (100—175), 3 (50—125), 21 (30—80)	..	24,633	24,840	25,500
	24	24	Servants 23 (11—15), 1 (15—20)	..	4,000	3,700	3,700
			Temporary Establishment	..	300	300	300
				Total	..	28,933	28,840
						29,500	29,204
Allowances, Honorary, etc.—Charged.	..		Cost of passages	..	..	..	1,486
			Travelling Allowance	..	2,000	2,400	2,000
				Total	..	2,000	2,400
						2,000	3,649
Allowances, Honorary, etc.—Voted.	..		Travelling Allowance	..	13,000	12,300	12,000
			Dear District Allowance	..	198	210	200
				Total	..	13,198	12,510
						12,200	12,058
<i>Countersigned Contingencies</i>							
Contingencies—Voted.	..		Purchase of Furniture and Instruments	..	130	100	100
			Other Contingencies	..	1,280	1,380	1,360
			Rates and taxes	Charged	..	..	..
				Voted	..	250	230
						240	228
<i>Contract Contingencies</i>							
			Purchase of Books and Periodicals	..	125	100	100
			Other Contract Contingencies	..	3,900	4,037	3,900
				Total	..	3,685	3,847
						5,700	6,017
			Total Superintendence	..	1,423.6	1,40,570	1,40,988
						1,35,271	1,34,699

DETAILED ACCOUNT No. 40-C.—AGRICULTURE—SUBORDINATE AND EXPERT STAFF	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	Rs.	Rs.	Rs.	Rs.
Mycologist (350—1,250)	..	15,000	14,802	14,800
				14,374
Agricultural Chemist (350—1,250), special pay to Second Economic Botanist, Entomologist (200—750) and Economic Botanist (500).	19,682	19,180	18,500	14,811
Agricultural Assistants 40 (80—250), 18 (70—175), 46 (50—150), 18 (50—100) and special pay.	1,66,961	1,58,500	1,74,750	1,63,924
Clerks 7 (30—80), 1 (100—200)	..	5,800	5,540	6,400
Laboratory Assistants, Custodians and Servants	1,09,604	98,660	1,02,000	85,991
Deduct—Amount transferred from the Provincial Fund for economic development and improvement of rural areas.	..	—2,323	..	—6,112
Temporary Establishment	..	150	150	150
Deduct—Probable savings:	..	—19,065	..	—13,000
Total	..	2,63,450	2,60,527	2,70,300
				2,51,332
Travelling Allowance	..	600	600	600
				647
Travelling Allowance	..	28,500	30,716	29,500
Dear District Allowance	..	828	772	900
Total	..	29,328	31,488	26,400
				27,950

*Countersigned Contingencies*

Agricultural Experiments and Implements	..	22,655	31,157	31,355	20,398
Deduct—Amount transferred from the Provincial Fund for economic development and improvement of rural areas.	..	..	..	—1,455	—3,240
Expenditure to meet losses in the marketing of special crops.		280	300	300	..
Petty construction and repairs	..	4,800	1,195	6,200	..
Customs Duty on Imported Stores	..	100	79	100	1
Other Contingencies	..	8,690	7,265	7,100	4,676
Rates and taxes	{Charged Voted	..	..	..	387
		600	575	500	..

*Contract Contingencies*

Purchase of Books and Periodicals	..	280	210	300	4,517
Other Contract Contingencies	..	4,700	5,295	4,500	..
Total	..	42,105	46,076	48,900	26,739
Total Subordinate and expert staff	..	3,70,165	3,72,673	3,79,500	3,35,889
Charged	..	15,600	15,402	15,400	15,408
Voted	..	3,54,563	3,57,271	3,64,100	3,20,451

## CENTRAL PROVINCES AND BERAR—EXPENDITURE



## CENTRAL PROVINCES AND BERAR--EXPENDITURE

Units of Appropriation	Numbers		DETAILED ACCOUNT No. 40.—F—AGRI-CULTURE—AGRICULTURAL EDUCATION	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41					
<b>Agricultural College</b>							
<i>Pay of Officers— Charged.</i>	1	1	Principal (1,250—1,500) and special pay (150)	..	19,432	10,133	14,700
<hr/>							
<i>Pay of Officers— Voted.</i>	3	3	Demonstrators (200—750)	..	9,297	13,530	11,700
<hr/>							
<i>Pay of Establishment. Voted.</i>	26	26	Upper Subordinates and Lecturers 3 (150—250), 11 (80—250), 12 (70—175).	40,346	38,164	40,000	
	4	4	Clerks 1 (50—125), 2 (30—80), 1 (100—175)	..	4,754	4,625	4,500
	11	12	Servants 1 (50—70), 1 (25—35), 2 (15—25), 1 (20) 7 (11—15).	3,286	2,789	2,800	
<hr/>							
Temporary Establishment							
<hr/>							
<i>Deduct—Probable savings</i>							
<hr/>							
		Total	..	46,340	45,578	42,300	39,379
<hr/>							
<i>Allotments, Honaria, etc. —Charged.</i>			<i>Cost of passages</i>	..	..	893	800
			<i>Travelling Allowance</i>	..	500	700	500
			<hr/>		Total	..	500
						1,593	1,300
							1,283
<hr/>							
<i>Allotments, Honaria, etc. —Voted.</i>			<i>Travelling Allowance</i>	..	600	600	600
			<i>Dear District Allowance</i>	..	216	213	200
			<i>Stipends to pupils</i>	..	780	820	1,150
			<i>Allowance to medical attendant</i>	..	350	350	350
			<hr/>		Total	..	1,346
						1,363	2,000
							2,087
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## CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of Administration	Numbers		DETAILED ACCOUNT No. 46-F.—AGRICUL- TURE—AGRICULTURAL EDUCATION —contd	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41					
			Brought forward	..	77,515	72,817	72,300
							77,128

## (vi) Agricultural College—contd.

*Countersigned Contingencies.*

<i>Contingencies— Voted.</i>	Rates and taxes	Charged { Voted	..	..	..	..	967
			..	1,000	1,000	1,000	..
	Expenses of Students for visiting Farms	..	850	100	800	671	
	College and Hostel contingencies	..	850	1,000	1,000	670	
	Customs Duty on Imported Stores	..	50	50	50	..	
	Furniture and Instruments	.. } 8,030		7,050	7,050	22,996	
	Other Contingencies	..					

*Contract Contingencies.*

Purchase of Books and Periodicals	..	570	500	500	} 5,399
Other Contract Contingencies	..	4,750	5,500	5,500	
Total	..	416,100	15,900	15,900	30,703
Total Agricultural College	..	93,615	88,717	88,200	1,07,831

## Farm Schools

<i>Pay of Establish- ment.</i>	12	12 Head master and masters 2 (75—175), 1 (90—130) 2 (60—2—100), 7 (50—2—90),	12,850	12,161	12,950	} 11,578	
	1	1 Servant	..	132	132		
		Total	..	12,982	12,233	13,100	11,578
<i>Allotments, Honoraria, etc.</i>		Allowance to medical attendant	..	320	291	310	} 297
		Travelling Allowance	..	45	20	10	
		Total	..	365	311	320	297

*Countersigned Contingencies.*

<i>Contingencies</i>	Pay of menials	..	1,700	1,449	1,300	1,271
	Other Contingencies	..	330	1,035	1,000	358

*Contract Contingencies.*

Purchase of Books and Periodicals	..	190	280	280	238
Other Contract Contingencies	..	1,300	1,265	1,300	1,154
Total	..	3,520	4,029	3,880	3,021
Total Farm Schools	..	16,867	16,373	17,300	14,896
Total Agricultural Education	..	1,10,482	1,05,296	1,05,800	1,22,727

Charged	19,922	17,726	16,000	20,462
Voted	90,550	93,564	89,500	1,02,744

Units of appropriation	Numbers	DETAILED ACCOUNT NO. 40-3-1—AGRICULTURE—GOVT. GARDEN AND PUBLIC GARDENS	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts, 1938-39
			1940-41	1939-40	1939-40	Rs.
Horticultural Gardens and Arboriculture						
Pay. of Establishment.	6	Superintendent, Overseers, etc., 2 (100—200), 2 (60—100), 2 (40—60).	8,530	7,877	8,130	
	3	Clerks 2 (10—60)	..	2,500	2,418	2,430
	3	Servants 3 (11—15)	..	450	429	440
		Total	..	11,300	10,724	11,000
						11,213
Allowances, Hono- raria, etc.		Travelling Allowance	..	300	300	300
		Dear District Allowance	..	36	36	40
		Local Allowance	..	429	457	560
		Stipends to Students under training	..	972	838	900
		Total	..	1,737	1,631	1,800
						1,676
Countersigned Contingencies						
Contingencies— Voted.		Rates and taxes { Charged	..	..	..	255
		{ Voted	..	290	245	300
		Arboriculture charges	..	1,710	1,800	1,800
		Contingent charges of the garden	..	13,380	14,100	14,100
		Pay of menials	..	7,880	8,400	8,400
		Customs Duty on Imported Stores	..	200	200	200
		Contract Contingencies	..	280	300	300
		Total	..	23,740	25,045	25,100
						25,043
		Total Horticultural Gardens and Arboriculture		36,777	37,400	37,900
						37,932
Government Office Garden.						
Pay. of Establishment.	1	Overseer 1 (50—100)	..	504	480	600
						580
Countersigned Contingencies						
Contingencies		Rates and taxes { Charged	..	..	..	478
		{ Voted	..	500	825	500
		Contingent charges of the garden	..	290	300	300
		Pay of menials	..	2,820	3,000	3,000
		Total	..	3,610	4,125	3,800
						3,675
		Total Government Office Garden		4,114	4,605	4,400
						4,255
		Carried over	..	40,891	42,005	42,500
						42,377



Numbers.

Units of appropriation 1939-40	1940-41	DETAILED ACCOUNT No. 40.—H—AGRICULTURE—AGRICULTURAL EXPERIMENTS AND RESEARCH— <i>contd.</i>	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts 1938-39,
			Rs.	Rs.	Rs.	Rs.
		Brought forward ..	8,520	8,335	8,139	8,373
<i>(a) RICE RESEARCH SCHEME—<i>concld.</i></i>						
<i>Allowances, Hono- raria, etc.</i>		Travelling Allowance ..	950	950	950	1,077
		Conveyance Allowance ..	180	180	360	180
<i>Contingencies</i> ..		Total ..	1,130	1,130	1,310	1,257
<i>Countersigned Contingencies.</i>						
<i>Contingencies</i> ..		Other Contingencies ..	2,400	2,400	2,400	2,495
		Contract Contingencies ..	50	100	100	128
		Total ..	2,450	2,500	2,500	2,623
		Total—Rice Research Scheme ..	12,100	11,965	11,949	12,253
<i>(b) GANGAI PEST SCHEME</i>						
<i>Pay of Establishment.</i>		Pay of Establishment ..	..	..	..	766
<i>Allowances, Hono- raria, etc.</i>		Travelling Allowance ..	..	..	..	..
<i>Contingencies</i> ..		Contingencies ..	..	..	..	19
		Total ..	..	..	..	785
<i>(c) SANN-HEMP SCHEME</i>						
<i>Pay of Establishment.</i>	1	Botanical Assistant (70—85) ..	969	909	900	848
<i>Allowances, Hono- raria, etc.</i>		Travelling Allowance ..	300	300	300	31
		Countersigned Contingencies ..	831	791	800	659
		Total—Sann-Hemp Scheme ..	2,100	2,000	2,000	1,808

CENTRAL PROVINCES AND BERAR—EXPENDITURE

14

Units of appropriation	Numbers		DETAILED ACCOUNT No. 40.—H—AGRICULTURE—AGRICULTURAL EXPERIMENTS AND RESEARCH —contd.	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39	
	1939-40	1940-41						
(d) OIL SEEDS SCHEME								
Pay of Officers ..	1	1	Oil Seed Specialist (250—325)	..	3,617	3,309	3,320	
Pay of Establishment.	2	2	Research Assistants (70—85)	..	1,878	1,719	1,760	
	5	5	Clerks 1 (30—38), Laboratory Assistants 2 (25) and Servants 2 (11).	1,325	1,298	1,300	1,300	
			Total	..	3,203	3,017	3,060	
							2,980	
Allowances, Honoraria, etc.			Travelling Allowance	..	1,000	1,000	1,000	
Contingencies ..			Countersigned contingencies	..	2,480	3,495	3,495	
			Total Oil Seeds Scheme	..	10,300	10,821	10,875	
							10,112	
(e) CITRUS FRUIT RESEARCH SCHEME								
Pay of Officers ..	1	1	Horticulturist (230—325)	..	3,551	3,243	3,250	
Pay of Establishment.	3	3	Research Assistants (70—85)	..	2,520	1,617	2,590	
	4	4	Clerk 1 (30—80), Laboratory Assistants 2 (25) and Servant 1 (11).	1,124	1,120	1,120	931	
			Total	..	3,644	2,737	3,710	
							3,063	
Allowances, Honoraria, etc.			Travelling Allowance	..	600	600	600	
			Conveyance allowance	..	420	420	420	
			Total	..	1,020	1,020	1,020	
							447	
Contingencies—Voted.			Countersigned contingencies	..	5,215	5,170	5,170	
	Rates and Taxes	<i>Charged</i> <i>Voted</i>	..	..	..	..	35	
			..	70	50	50	..	
			Total	..	5,285	5,220	5,220	
			Total Citrus Fruit Research Scheme	..	13,500	12,220	13,200	
							9,295	
			<i>Charged</i>	..	..	..	35	
			Voted	..	13,500	12,220	13,200	
							9,260	
(f) RESEARCH SCHEME FOR WHEAT BREEDING IN BLACK SOIL AREAS								
Pay of Officers ..	1	Botanist 1 (250—325)	..	2,750	..	..	..	
Pay of Establishment.	1	Botanical Assistant (100—5—120)	..	1,100	..	..	..	
	2	Senior Fieldman 1 (40—2—48) and Fieldman 1 (25—1—29).	715	..	..	..	..	
	1	Clerk (30—2—38)	..	330	..	..	..	
	1	Servant (11)	..	121	..	..	..	
		Total	..	2,266	..	..	..	
All allowances, Honoraria, etc.			Travelling allowance	..	1,000	..	..	
			Conveyance allowance for Botanist	..	385	..	..	
			Total	..	1,385	..	..	
Contingencies ..			Countersigned Contingencies	..	2,332	..	..	
			Contract Contingencies	..	50	..	..	
			Total	..	2,382	..	..	
			Grand Total	..	8,783	..	..	

Units of appropriation	Numbers 1939-40 1940-41	DETAILED ACCOUNT No. 40-H.—AGRICULTURE—AGRICULTURAL EXPERIMENTS AND RESEARCH— <i>contd.</i>	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
			Rs.	Rs.	Rs.	Rs.
(g) Pan Cultivation Scheme.						
Pay of Establishment.	1	Agricultural Assistant (70—85) and deputation allowance.	700	..	843	..
Allowances, Honorarya, etc.—Voted.						
Contingencies—Voted.		Travelling Allowance	200	..	200	..
Pay of Officers—Voted.	2	Preparation, maintenance of garden and other contingencies.	7,170	..	7,170	..
Pay of Establishment.	3	Total—Pan cultivation scheme	8,070	..	8,213	..
(h) Botanical scheme.						
Pay of Officers—Voted.	2	Research Officers (150—500)	8,231	6,783	10,107	..
Pay of Establishment.	3	Research Assistants (80—250)	3,913	3,134	6,120	..
	2	Clerks (30—80)	1,200	881	1,088	..
	5	Servants 1 (25—30), 2 (11—15) 2 (15—20)	1,167	685	708	..
		Total	6,280	4,700	7,916	..
Allowances, Honorarya, etc.—Voted.		Travelling Allowance	1,000	1,000	1,000	..
Contingencies—Voted.		Dear District Allowance	72	60	72	..
		Total	1,072	1,060	1,072	..
Pay of Officers—Voted.		Countersigned Contingencies	5,450	5,950	6,000	..
Pay of establishment.		Contract Contingencies	70	50	..	..
		Total—Botanical scheme	21,103	18,543	25,095	..
(i) Extension and Marketing of Verum 434 cotton scheme.						
Pay of Officers—Voted.	1	Marketing officer (150—500)	2,030	1,612	1,450	..
Pay of establishment.	8	Agricultural Assistants (70—175)	..			
	16	Clerks, etc., 1 (100), 1 (60), 1 (50) and 13 (30)	..			
	24	Demonstration Jamadars and peons, 14 (20—50) and 10 (11—15).	16,597	15,167	16,099	..
Allowances, Honorarya, etc.—Voted.		Travelling allowance	3,487	3,159	3,277	..
Contingencies—Voted.		Countersigned Contingencies.				
		Possible losses on sale of seed	2,000	550	1,250	..
		Hire of godowns	2,000	520	1,620	..
		Contract contingencies	160	105	160	..
		Total	4,160	1,175	3,030	..
		Total—Extension and Marketing of Verum 434 cotton scheme	26,274	21,113	23,856	..

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	Numbers		DETAILED ACCOUNT No. 49-I—AGRICULTURE—SCH. M FOR THE IMPROVEMENT OF AGRICULTURAL MARKETING IN INDIA	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41					
AGRICULTURAL MARKETING SCHEME							
Pay of Establishment.	5	5	Assistant Marketing Officers 1 (20—25—300), 2 (125—145), 2 (100—120).	9,995	9,517	8,932	8,351
	4	4	Clerk, 1 (75—5—120), 1 (50—65), 1 (30—2—40), 1 (35—3—41).	2,789	2,597	2,409	2,477
	5	5	Servants (12½)	..	900	882	825
			Total	..	13,684	12,996	12,166
							11,620
Allowances, Honorary, etc.	Travelling Allowance		..	1,516	2,300	2,300	1,979
Contingencies—Voted.	Countersigned Contingencies		..	1,700	2,000	2,000	1,699
	Rates and Taxes	<i>Charged</i> <i>Voted</i>	..	..	..	..	123
			..	100	100	100	..
			Total	..	1,800	2,100	2,100
				..	17,000	17,396	16,566
			Total Agricultural Marketing Scheme	..	17,000	17,396	16,566
				..			15,421
			Charged	..	..	..	123
			Voted	..	17,000	17,396	16,566
				..			15,298

## DETAILED ACCOUNT No. 40-J—AGRICULTURE—OTHER CHARGES—EXPENDITURE IN CONNECTION WITH COTTON RESEARCH

Pay of Officers.—	Marketing Officer		..	915	1,080	920	..
Pay of Establishment.	Clerk		..	35	..	179	..
Grant in aid ..	Grant-in-aid		..	..	..	..	1,190
<i>Countersigned Contingencies.</i>							
Contingencies ..	Other Contingencies		..	1,140	510	594	..
	<i>Contract Contingencies.</i>						391
	Books and Periodicals		..	50	60	60	..
	Other Contract Contingencies		..	460	430	400	..
	Total		..	1,650	1,000	1,054	391
	Total Cotton Research		..	2,600	2,080	2,153	1,581

DETAILED ACCOUNT No. 40-K—AGRICULTURE—(CHARGES IN ENGLAND)	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
							Rs.	Rs.
Leave and deputation salaries ..	..	..	17,600	..	5,800	..	21,855	..
Sterling overseas pay ..	11,760	..	8,040	..	9,480	..	8,447	..
Other charges—								
Publications ..		400		400		400		527
Total ..	11,760	400	25,640	400	15,280	400	30,302	527

Grant No. 16

## 41 - VETERINARY

De cred Ac mnt No.	SUMMARY	Budget Estimate 1940-41	Revised Estimate 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39		
		Charg'd	Voted	Charg'd	Voted	Charg'd	Voted
		Rs	Rs	Rs	Rs	Rs	Rs
41-A	Superintendence	73,740	5,500	39,700	65,200	6,243	58,814
41-B	Subordinate Establishment	2,10,100		2,12,100	2,15,000	23	2,08,345
41-C	Hospitals and Dispensaries	1,06,600		85,200	1,03,100		61,509
41-D	Breeding operations	96,900		1,12,400	1,08,860	1	68,149
41-E	Other Charges—						
	(1) Imperial Council of Agricultural Research Department—						
	(2) Veterinary Research	11,000		9,366	11,086		8,515
	(3) Scheme for economic development and improvement of rural areas financed from the Central Government rural development grant—Improved bulls for district councils	500		734	754		7,740
41-F	Charges in England	160					
	Total	4,99,600	5,500	4,79,500	5,04,100	6,267	4,13,072
		4,99,000	4,85,000	5,04,000		4,19,339	

Unit of appropriation	Numbers		DETAILED ACCOUNT No 41-A— VETERINARY—SUPERINTENDENCE	Budget Estimate, 1940-41	Revised Estimate 1939-40	Budget Estimate, 1939-40	Accounts 1938-39
	1939-40	1940-41					
				Rs	Rs	Rs	Rs
Pay of Officers— Charged	.	.	Director of Veterinary Services (1,600—1,900)	..	4,550		2,066
Pay of Officers— Voted	6	6	Director of Veterinary Services 1 (950—1,100), Deputy Director of Veterinary Services 1 (350—1,250) and Assistant Directors of Veterinary Services 1 (200—750), 3 (175—475).	39,000	27,900	32,000	28,144
Pay of Establishment	19	19	Clerks 1 (150—250), 1 (50—125), 15 (30—80), 2 (50—175)	16,600		16,800	
	17	17	Servants 2 (19—35), 15 (11—15)	..	3,200	19,400	3,100
							18,238
			Total	..	19,800	19,400	19,900
Allowances, Hono- raria, etc.— Charged			Travelling Allowance	..	..	950	

BUDGET FOR THE AND BENGAL PROVINCE

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Units of appropriation	No.	Amount	Detailed Account No.	Rate	Bal. 1,000	Vid. 1,000	Budget Estimate, 1939-40	Accounts, 1938-39	
<i>Allowances, Honoraria, etc.—Total.</i>									
			T 2 clmns Allowance		5	5,900	51,000	50,804	
			D r D rnt Allowance		2	220	270		
			Hill Allowance		.				252
			Total		7,400	5,500	7,000	4,912	
<i>Contingencies—Voted</i>									
			Rates and taxes <i>Charged</i> <i>Voted</i>		300	200			1,737
			Tour charges		200	260			
			Books, Maps and Periodical		0	3,200	100		3,445
			Purchases of Furniture and Instruments		400	200			
			Other Contingency		140	2,440			
			Total		3,240	3,200	3,200	5,182	
<i>Contracted Contingencies</i>									
<i>Directors of Veterinary Services</i>									
<i>Contingencies—Voted.</i>									
			Counter signed Contingencies		1,420	600	260		
			Tour Charge		100	60	85		1,210
			Rates and taxes <i>Charged</i> <i>Voted</i>		50	80	95		84
			Contract Contingencies		2,700	2,900	2,560		2,865
			Total		4,300	3,700	3,100		4,159
			Total Superintendence		73,740	65,200	65,200		65,057
<i>Charged</i>									
			Voted		73,740	59,700	65,200		58,814
<i>DETAILED ACCOUNT No. 41-B—VETERINARY—SUBORDINATE ESTABLISHMENT</i>									
<i>Pay of Establishment.</i>									
	161	161	Veterinary Inspectors and Assistants 7 (130—200), 140 (60—120), 14 (125—140) and special pay 3 (30), 3 (10).		1,81,000		1,83,800		
	18	18	Servants (11—15)	..	..	2,500	1,62,800	2,800	1,61,201
			Deduct—Probable savings	..	.	—22,000		—18,000	
			Total	..	1,61,500	1,62,800	1,68,600	1,61,201	
			Carried over	..	1,61,500	1,62,800	1,68,600	1,61,201	

Units of appropriation	Numbers		DETAILED ACCOUNT No. 41-B—VETERINARY—SUBORDINATE ESTABLISHMENT	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1939-40		Rs.	Rs.	Rs.	Rs.
			Brought forward	.. 1,61,500	1,62,800	1,68,600	1,61,201
Allowances, Hono- raria, etc.			Travelling Allowance	.. 45,880	46,500	42,900	45,977
			Dear District Allowance	.. 70	90	90	
			Compensatory Allowance	.. 1,040	980	1,880	
			House-rent Allowance	.. 860	930	830	
			Total	.. 47,850	48,500	45,700	46,520
Contingencies— Voted.			Other Contingencies	.. 150	150	200	28
			Rates and taxes .. } Charged	.. ..	..	..	23
			Rates and taxes .. } Voted	.. 200	200	..	
			Contract Contingencies	.. 400	450	.. 500	.. 596
			Total	.. 750	800	700	647
			Total Subordinate Establishment	.. 2,10,100	2,12,100	2,15,000	2,08,368
			DETAILED ACCOUNT No. 41-C—VETERINARY—HOSPITALS AND DISPENSARIES				
Pay of Estab- lishment. Allowances, Hono- raria, etc.	16	16	Servants 2 (20-45), 4 (11-15), 1 (11), 9 (20-40)	4,000	3,810	4,475	2,317
			Travelling Allowance	.. 500	..	..	..
			Stipends and Scholarships	.. ..	..	..	218
			Dear District Allowance	.. 90	90	90	90
			House-rent Allowance	.. 435	430	440	..
			Total	.. 1,025	520	530	308
Contingencies ..			Countersigned Contingencies				
			Rates and Taxes	.. 500	400	450	..
			Menials	.. 2,500	1,860	3,000	..
			Medicines and Instruments	.. 85,000		78,000	52,655
			Customs Duty on imported stores	.. ..		78,535	
			Other Contingencies	.. 400		.. 530	.. 6,154
			Purchase of fodder	.. 100		14,000	..
			Contract contingencies	.. 500		..	..
			Total	.. 89,000	80,795	95,980	58,809
Grant-in-aid ..			Grant-in-aid to the Chikaldha Veterinary Dispensary	75	75	75	75
			Total Hospitals and Dispensaries	.. 94,100	85,200	1,01,060	61,509
			(a) Outlying Dispensaries.				
Pay of Estab- lishment. Allowances, Hono- raria, etc.	20	13	Compounders (20)	.. 3,160	1,200	4,860	..
			House-rent Allowance	.. 780	300	1,200	..
			Travelling Allowance	.. 200	..	..	..
			Total	.. 980	300	1,200	..
Contingencies— Voted.			Countersigned Contingencies.				
			Menials	.. 3,020	1,200	4,800	..
			Medicines, Instruments and furniture	.. 5,000	4,700	7,940	..
			Other Contingencies	.. 340	300	1,200	..
			Total	.. 8,360	6,200	13,940	..
			Total Outlying Dispensaries	.. 12,500	7,700	20,000	..
			Deduct—Amount transferred from the Provincial Fund for economic development and improvement of rural areas		7,700	—17,960	
			Total Hospitals and Dispensaries	.. 1,06,600	83,200	1,05,100	61,509

## CENTRAL PROVINCES AND BERAR--EXPENDITURE

Units of appropriation	Numbers		Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41				
DETAILED ACCOUNT No. 41-D—VETERINARY—BREEDING OPERATIONS						
<i>Pay of Officers—Voted.</i>						
	1	1 Officer in charge, Animal Husbandry (200—750) ..	8,080	7,800	7,800	7,475
<i>Pay of Establishment.</i>						
	5	5 Farm Assistants and special pay 1 (80—250), 1 (50—175), 3 (50—150).	7,020		6,800	
	2	2 Clerks (30—80) ..	1,800	11,500	1,700	11,285
	11	11 Servants 2 (20—50), 5 (15—I—25), 1 (15—I—20), 3 (11—I5). Temporary establishment ..	2,900		3,100	
				..	..	
		Total ..	11,720	11,500	11,600	11,285
<i>Allowances, Honorary, etc.</i>						
		Travelling Allowance ..	1,574	1,600	1,600	1,680
		Dear District Allowance ..	126	15	145	119
		Total ..	1,700	1,715	1,745	1,799
<i>Countersigned Contingencies</i>						
<i>Contingencies—Voted.</i>						
		Pay of menials ..	13,000	14,765	14,865	13,529
		Feed and Care of Cattle ..	23,900	21,840	21,820	22,958
		Buildings and Fencings ..	1,600	2,250	2,400	1,395
		Purchase of stock ..	..	..	..	..
		Experiments and Implements ..	2,500	2,040	2,000	2,928
		Rents, rates and taxes ..	1,050	1,040	1,000	1,001
		Premium to owners of selected and certified bulls ..	..	..	..	1,977
		Purchase of machinery and plant ..	5,400	..	..	..
		Other Contingencies ..	2,950	2,650	2,500	3,406
		Purchase of bulls for free distribution to recognised organisations ..	2,500	3,000	..	..
<i>Contract Contingencies</i>						
		Purchase of Books and Periodicals ..	50	10	10	397
		Contract Contingencies ..	350	400	380	
		Total ..	53,300	47,985	44,975	47,591
		Total Cattle-breeding and Dairy Farms ..	74,900	69,000	66,120	65,150

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	Numbers 1939-40 1940-41	DETAILED ACCOUNT No 41-D—VETERINARY BREEDING OPERATIONS	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
			Rs	Rs	Rs	Rs
(a) Dewal Cattle-Breeding Farm						
<i>Pay of Establishment</i>						
	1 1	Superintendent (70—5—175)	1,520		1,470	
	1 1	Overseer (50—5/2—100)	620		600	
	1 1	Clerk (30—80)	..	..	3,290	1,636
	4 4	Servants / (15—25) 1 (20-30) 1 (11—15)	930		750	
		Total	..	3,450	3,290	3,180
						1,636
<i>Allowances, Honours, etc.</i>		Travelling Allowance	..	..	300	188
<i>Countersigned Contingencies</i>						
<i>Contingencies—Voted.</i>						
		Menials	..	5,500	5,900	4,000
		Live and dead stock	..		14,764	15,000
		Buildings	..	1,000	15,720	15,720
		Feed and care	..	7,600	6,300	7,000
		Other contingencies		1,800	450	450
		Contract contingencies		50	60	50
		Total	..	15,950	43,194	42,220
						29,996
		Total—Dewal Cattle-breeding Farm		19,700	46,804	45,700
						31,820
		Deduct—Amount transferred from the provincial fund for economic development and improvement of rural areas	..		—4,604	—4,200
						—31,820
(b) Experimental Sheep Farming						
<i>of Establish-</i>						
	1 1	Jamadar	..	..	400	380
						372
						150
<i>ances, Honours, etc.</i>		Travelling Allowance	..	..	50	50
						28
						50

## CENTRAL PROVINCES AND BERAR--EXPENDITURE

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Units of appropriation	1939 Rs	1940 Rs	DETAILED ACCOUNT No. 41-E—VETERINARY—EXPERIMENTAL SHEEP FARMING		Bal- ance 1939/40 Rs	Bal- ance 1939/40 Rs	Accoun- ts 1939 Rs					
			GENERAL CHARGES OF OPERATIONS	GENERAL CHARGES OF EXPERIMENTAL SHEEP FARMING								
<i>(b) Experimental Sheep Farming Field</i>												
<i>General Expenses—</i>												
Pay of menials			770	700	700	40						
Purchase of tools			100	50		2,016						
Material and equipment			50	50	50	619						
Buildings and fences			500	400	100	750						
Feed and care	..		400	380	470	180						
Other contingencies	..		100	100	100	126						
Contract contingencies			30	30	30	..						
Total			1,950	1,760	1,450	3,761						
Total—Experimental Sheep Farming			2,400	2,230	1,850	2,970						
Deduct—Amount transferred from the provincial fund for economic development and improvement of rural area,					—1,030	—610	—3,970					
Total—Breeding Operations	..		96,900	1,12,400	1,03,860	68,150						

## DETAILED ACCOUNT No. 41-E—VETERINARY—OTHER CHARGES—(i) IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH DEPARTMENT

## (i) (a) Veterinary Research

1	1	Investigating Officer (400—600)	..	7,860	6,770	7,560	6,509
1	1	Clerk (30—50)	386	520	610	512	
1	1	Servant	150				
		Total	..	536	520	610	512
Honouraries, etc		Travelling Allowances	..	2,440	1,808	2,650	1,371
		Dear District Allowance	..	18	18	16	13
		Total	..	2,458	1,826	2,666	1,404
<i>Countersigned Contingencies</i>							
Contingencies		..	146	250	250	90	
Total Veterinary Research	..		11,000	9,366	11,086	8,515	

## DETAILED ACCOUNT No. 41 E—VETERINARY—CHARGES IN ENGLAND

## Other Charges—

## Publications

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Grant No. 17

## 42.—CO-OPERATION

Detailed Account No.	SUMMARY	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39		
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
42-A	Direction	53,000	1,83,915	15,823	2,06,171	15,600	2,00,937	15,392	2,08,140	
	Grants-in aid	..	1,29,000	..	29,560		29,560	..	29,000	
42-B	Other charges— (a) Provincial Village Land Tax Officer.		12,306	..	12,294		12,597	1	11,563	
	(b) Scheme for co-operative training and education financed by the Government of India rural development grant	..	11,883	..	10,152		10,152		8,912	
	(c) Multi-purpose Co-operative Societies.	..	3,696	..			1,834			
42-C	Charges in England	..	200	..	..	..	12,320	..	18	
	Total	..	53,000	3,41,000	16,823	2,58,177	15,600	2,67,400	15,393	2,57,633
			3,94,000		2,75,000		2,83,000		2,73,026	

Units of appropriation	Numbers		DETAILED ACCOUNT No. 42-A—CO-OPERATION—DIRECTION	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts 1938-39
	1939-40	1940-41					
Pay of Officers Charged	1	1	Registrar (1,150—2,500) and special pay (150) ..	30,200	15,545	14,600	14,000
	—	1	Deputy Registrar (1,000—2,250) and special pay (150). ..	20,200	..	..	
			Total ..	50,400	15,545	14,600	14,000
Pay of Officers—Vot.d.	1	..	Deputy Registrar I (1,000—2,250) and special pay (150) ..	19,200	19,200	19,200	43,551
	6	6	Assistant Registrars I (250—75—600), 3 (150—500) 2 (125—500) and leave salary.	18,730	17,057	17,168	
			Total ..	18,730	36,257	36,368	43,551
Pay of Establishment.	67	67	Clerks and Auditors 2 (175—275), 3 (160—250), 1 (125—10—175), 24 (80—150), 8 (50—100) 8 (30—80), 2 (200—300), 3 (85—150), 15 (70—120), 1 (80—5—150).	96,631	92,021	93,021	1,18,209
	63	63	Servants 60 (11—15), 2 (15—20), 1 (10—12) ..	9,348	9,126	9,281	
			Temporary Establishment ..	22,048	22,408	23,908	
			Deduct—Probable savings ..	—3,000	..	..	
			Total ..	1,25,027	1,23,555	1,26,210	1,18,209
Allowances, Honours, etc., Charged	Travelling Allowances			..	2,600	1,278	1,000
							1,380
			Carried over ..	1,96,757	1,76,635	1,78,178	1,77,140

## CENTRAL PROVINCE AND BEAR - EXPENDITURE

Units of appropriation	Numbers		Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate 1939-40	Accounts, 1938-39
	1939-40	1940-41				
			Rs.	Rs.	Rs.	Rs.
		Brought forward	..	1,96,757	1,76,635	1,78,178
<i>Allowances, Hono- raria, etc.—</i>						1,77,140
		Travelling Allowance		26,600	31,500	22,500
		Dear District Allowance	.	558	504	504
		Total	.	27,158	32,004	23,004
						30,788
<i>Contingencies— Voted</i>		Purchase of books and periodicals	..	33	600	1,500
		Furniture and instruments	..	700	700	800
		Purchase and repair of tents	..	150	150	150
		Tour charges	..	4,000	4,275	5,000
		Section writing charges	.	.	200	00
		Rents, rates and taxe	..	100	197	72
		Other Contingencies	.	7,457	8,433	7,633
		Total	..	15,000	14,355	15,355
						15,604
		Total Direction	..	2,36,915	2,22,994	2,16,537
						2,23,532
		Charged	..	53,000	16,823	15,600
		Voted	..	1,63,915	2,06,171	2,00,937
						2,08,140

DETAILED ACCOUNT No—  
 42-B.—CO-OPERATION—OTHER CHARGES—  
 (a) PROVINCIAL VILLAGE PANCHAYAT  
 OFFICER.

<i>Pay of Officers..</i>	1	1	Village Panchayat Officer I (250—80%)	..	10,200	10,018	10,020	9,541
<i>Pay of Establish- ment.</i>	1	1	Clerk I (30—50)	..	468	462	462	702
	2	2	Servants (11—15)	..	268	263	264	
			Total	..	756	725	726	702
<i>Allowances, Hono- raria, etc.</i>			Travelling Allowance	..	1,000	1,200	1,500	1,086
			Rates and taxes	..	..	1	1	235
<i>Contingencies— Voted.</i>			Other Countersigned Contingencies	..	350	350	350	
			Total	..	350	351	351	235
			Total Provincial Village Panchayat Officer	..	12,306	12,294	12,597	11,564

		Budget Estimate 1939-40	Revised Estimate 1939-40	Budget Estimate 1939-40	Accounts 1938-39
BUDGET ESTIMATE FOR 1939-40					
<i>Pay of Establishment, etc.</i>	Auditors fees and special pay to Assistant Educational Inspector	4,083	3,868	3,912	3,690
<i>Allowances, Honours,</i>	Travelling allowance	..	3,300	1,200	1,500
<i>Contingencies</i>	Contingencies	..	4,500	5,084	4,740
	Total Co-operative Training, etc.	..	11,883	10,152	10,152

DETAILED ACCOUNT No.  
42-B—CO-OPERATION—OTHER CHARGES—  
(c) MULTI-PURPOSE CO-OPERATIVE SOCIETIES

<i>Pay</i>	<i>to</i>	<i>11</i>	<i>5</i>	<i>Ministers</i>	2,380	2,270	3,600	214
<i>Travelling Honours</i>				Traveling allowance	672	304		
<i>Contingencies</i>				Petty construction and repairs	..	500	2,000	
				Other contingencies	..	144	126	..
				Deduct—Amount deducted from the Provincial fund for economic development and improvement of rural areas		—3,200	—3,766	—214
				Total Multi-purpose Co-operative Societies	3,696	..	1,834	..

DETAILED ACCOUNT No.  
42-C—CO-OPERATION—CHARGES IN ENGLAND

<i>Leave and deputation salaries</i>	..	..	..	12,320	..
<i>Other charges</i>	..	200	..	..	18
<i>Total Charges in England</i>	..	200	..	12,320	18

Grant No. 18†

## 43. - INDUSTRIES

*Expenditure*  
1939-40

1939-40

	Charges	Vacc.	Ex-	Recd.	Charges	Vacc.
	Rs.	R	R	R	Rs.	R

43-A Industries	.	274,625	14,430	270,130	28,600	295,700	15,082	237,932
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43-B Grants-in-aid	.	64,795		51,410		53,200	..	36,765
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43-C Charges in England	.	80		..	..	..	..	..
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Total	..	339,500	14,430	321,570	28,600	348,900	15,082	274,697
		339,500		321,570		348,900		2,89,779

Units of appropriation	1939-40	Numbers	DETAILED STATEMENT OF EXPENDITURE	Budget Estimate 1940-41	Revised Estimate 1939-40	Budget Estimate, 1939-40	Account, 1936-39		
(i) DIRECTION									
Pay of Officers— Charged	1	Director of Industries (100—700)		13,627	12,500	12,200			
Pay of Officers—	1	Director of Industries (1000—1200)		12,000					
	1	Deputy Director of Industries			4,413	4,960	2,529		
		Total	..	12,000	4,413	4,960	2,529		
Pay of Establishment.	1	Commercial Agent (100—200)		1,661		1,610			
	12	Clerks 1 (250—400), 1 (100—200) 4 (50—175) 1 (50—150), 5 (30—80)		15,721	18,111	17,350			19,082
	10	Servants 1 (19—35), 1 (15—20), 7 (11—15), 1 (10)..		1,776		1,760			
		Temporary establishment	..	540	500				
		Total	..	19,700	18,611	20,720	19,082		
		Carried over	..	31,700	36,654	38,480	33,811		

† The grant for "Scientific Departments" on page 102 is included in this grant.

Units of Appropriation	Numbers		DetaileD ACCOUNT NO 42-1—INDUS TRIES—contd	Budget Estimate	Revised Estimate,	Budget Estimate	Accot nrs
	1939-40	1940-41		1940-41	1939-40	1939-40	1938-39
				Rs	Rs	Rs	Rs
			Brought forward	31,700	36,654	38,460	33,811
			(i) DIRECTION—concl'd				
Allowances, Hono- raria, etc.— Charged			Travelling Allowance	..	800	800	800
Allowances, Hono- raria etc.			Travelling Allowance	2 000	1 300	2,000	2,330
			Dear District Allowance	198	18t	230	299
			Total	2 198	1 486	2 230	2 629
Contingencies			Purchase of Books and Periodicals	250	375		
			Purchase of Furniture and Instruments	100	430	127	
			Tour charges	200	230		
			Other Contingencies	2,350	2 300		
			Rates and taxes { Charged Voted			4	
			Total	2 900	3 212	3,340	5 131
			Total Directn	36 798	42 152	44 850	42 3/1
			Charged		14 430	13,600	13,004
			Voted ..	36 795	27 722	31 250	29,367
Pay & Office							
Pay of isement			Superintendent (300—20—600)	7 200	7 00	7 200	7,329
			Masters 3 (20—1—35), 1 (40—2—50)	1 541	1,466	1 410	
			Clerks 1 (30—60), 1 (30—65) ..	1 800	1,60/	1 800	7 653
			Warders and Supervisors 2 (20—30) 6 (30—45), 7 (15—19)	5,152	4,793	4 850	
			Total	8,493	8,166	8,060	7,653
Allowances, raria, etc.			Rewards to trade masters ..	50	50	50	
			Compensatory allowance to Medical Assistant and Hospital servants	180	180	180	210
			Total ..	230	230	230	210
			Carried over ..	15,923	15,596	15,490	15,192

## CENTRAL GOVERNMENT BENGAL AUDITURE

Units of appropriation	Numbers		DEFINITION INDUSTRIES	No.	1. 2. 3. 4. 5.	Per cent 1939-40	Budget Estimate, 1939-40	Account, 1938-39						
	1939-40	1940-1												
(1) ESTABLISHED INDUSTRIES														
(a) REFORMATORY SCHOOL SUBSIDIES - ₹.														
<i>Countersigned Contingencies</i>														
Contingencies			Allowance to Non-Government officials as teachers		500	360	360							
			Rewards to Reformatory Schoolboys		600	500	550							
			Dictionary charges	..	5,700	5,380	5,800							
			Hospital charges	..	400	300	300							
			Clothing and bedding	..	1,800	1,300	1,500	9,822						
			Sanitation charges	..	100	100	100							
			Charges for non-natives schoolboys	..	100	100	100							
			Extraordinary charges for live-stock tools and plant		125	25	25							
			Other Contingencies	.	1,381	3,023	2,025							
			Rates and taxes	Charged		..	..	500						
				Voted	550	500	500							
<i>Contract Contingencies.</i>														
Contract Contingencies			..	..	600	130	130	130						
			Total	.	11,766	11,773	11,390	10,452						
Total Reformatory School				.	27,689	27,369	26,880	25,644						
			Charged				..	500						
			Voted	..	27,689	27,369	26,880	25,144						
<b>MANUFACTURES</b>														
Pay of Establish- ment	4	4	Manufacturing Establishments	3 (45--100)	3,935	3,865	3,865	3,677						
<i>Countersigned Contingencies</i>														
Contingencies			Material and equipment	..	..	1,500	1,230	1,230						
			Other Countersigned Contingencies	..	..			1,182						
<i>Contract Contingencies.</i>														
Contract Contingencies			..	..	5	5	5	5						
			Total	..	1,505	1,235	1,235	1,187						
Total Manufactures				..	5,440	5,100	5,100	4,864						
Grand Total Reformatory School				..	33,129	32,469	31,980	30,508						
			Charged	..	..	..	..	500						
			Voted	..	33,129	32,469	31,980	30,008						

Units of appropriation	Numbers		DETAILED ACCOUNT No. 43-A.— INDUSTRIES— <i>contd.</i>	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39					
	1939-40	1940-41										
(ii) INDUSTRIAL EDUCATION— <i>contd.</i>												
(b) Schools of Handicrafts												
Pay of Officers..	1	1	Head Master and Inspector of Industrial Schools (600—30—750).	9,000	9,000	9,000	9,000					
Pay of Establishment.	52	52	Masters and Instructors 1 (250—350), 1 (150—10—350), 1 (100—10—200), 1 (60—125), 33 (45—100), 1 (40—50), 5 (25—75), 1 (30), 8 (40).	53,748	51,340	52,200						
	11	11	Clerks, Storekeepers, etc., 1 (80—125), 7 (30—80), 3 (30—65).	7,864	7,740	7,620	56,799					
	11	11	Servants (11—15)	..	1,659	1,600	1,630					
			Total	..	63,271	60,680	61,450					
							56,799					
All allowances Honoraria, etc.			Travelling Allowance	..	1,500	1,400	1,500					
			House-rent and other Allowances	..	1,012	450	1,020					
			Dear District Allowance	..	198	150	180					
			Total	..	2,710	2,000	2,700					
							2,009					
<i>Countersigned Contingencies.</i>												
Contingencies..			Material and Equipment	..	28,800	28,261	30,470					
			Petty Construction and Repairs	..	350	350	350					
			Other Contingencies	..	9,699	10,770	10,770					
			Rates and Taxes	..	..	..	..					
				..	1,783	1,655	1,730					
			<i>Charged</i>									
			<i>Voted</i>									
			Total	..	42,470	42,951	45,270					
							35,079					
Scholarships ..			Scholarships	..	45,384	39,000	44,120					
			Deduct—Probable savings	..	6,000	6,000	..					
			Total Scholarships	..	39,384	33,000	38,120					
							36,688					

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	Numbers		DETAILED ACCOUNT No. 43-A.—INDUS- RIES— <i>contd.</i>	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39					
	1939-40	1940-41										
(ii) INDUSTRIAL EDUCATION— <i>concl.</i>												
(c) Scholarships												
Scholarships..			Industrial Scholarships tenable at the Indian Institute of Science, Bangalore.	1,920	2,500	2,400						
			Industrial Scholarships tenable at the School of Mining and Geology, Dhanbad.	1,360	1,580	1,600	13,111					
			Industrial Scholarships tenable at the Victoria Jubilee Technical Institute, Bombay, and contribution to the Institute.	5,950	*8,835	*8,950						
			Industrial scholarships tenable at the Demonstration classes of the Government of Bengal.	..	155	150	..					
			Total scholarships	..	9,230	13,070	13,100					
							13,111					
			Total Industrial Education	..	1,99,194	1,99,170	2,01,620					
							1,83,194					
			Charged	..	..	..	2,077					
			: Voted	..	1,99,194	1,99,170	2,01,620					
							1,81,117					
(iii) INDUSTRIAL DEVELOPMENT												
(i) Textile Expert												
Pay of Officers ..	1	1	Textile Expert (350—500)	..	5,837	5,660	5,660					
	2	2	Instructors 2 (35—100)	..	2,070	4,200	4,200					
Pay of Establishment.	1	1	Clerk (80—125)	..	1,435	1,580	1,375					
	3	3	Servants (11—15)	..	500	478	500					
			Temporary establishment	..	8,340	6,297	8,335					
			Total	..	12,345	12,555	14,410					
							12,162					
All allowances, Honaria, etc.			Travelling Allowance	..	2,300	2,800	2,000					
			Dear District Allowance	..	54	55	55					
			Total	..	2,354	2,855	2,055					
							2,463					
<i>Countersigned Contingencies.</i>												
Contingencies ..			Material and Equipment	..	3,215	5,251	3,515					
			Tour charges	..	95	80	95					
			Specimens and Prizes at Fairs	..	710	100	710					
			Furniture and Apparatus	..	190	190	190					
			Other Contingencies	..	1,185	810	1,185					
			Charged	..	..	..	1					
			: Voted	..	30	30	30					
<i>Contract Contingencies.</i>												
Contract Contingencies ..					600	400	600					
			Total		6,025	6,861	6,325					
							6,221					
			Total Textile Expert		26,561	27,931	28,470					
							26,535					

Units of appropriation	Numbers 1939-40	DEPARTMENTAL ACCOUNT No 42-A - INDUSTRIAL DEVELOPMENT—contd	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39		
			Rs	Rs	Rs	Rs		
(i) INDUSTRIAL DEVELOPMENT—contd								
(ii) Development of Tussu Silk Industry								
Pay of 1 taal sh ment —		Temporary Establishment	..	1,660	810	250		
Allotances, Hono- raria, etc.		Travelling Allowance		220	215	.		
Contingencies		Countersigned contingencies	..	700	1,171	500		
		Contract contingencies	..	20	23	.		
		Total—Development of Tussu Silk Industry	..	2,500	2,250	750		
						914		
(iii) Sericulture								
Pay of Establish- ment.	4 4	Supervisor 1 (75), Rearer Realer 3 (25)		1,800	675	780		
	6 6	Servants 6 (12)	..	864	216	864		
			Total	2,664	891	1,644		
Allotances, Hono- raria, etc.		Travelling Allowance		400	250	400		
Contingencies		Countersigned Contingencies						
		Material and equipment	..	1,836	3,809			
		Contract Contingencies		100	50			
			Total	1,936	3,859	2,956		
				5,000	5,000	5,000		
		Total—Sericulture				2,270		
		Deduct—Amount transferred from the Provincial Fund for economic development and improvement of rural areas			-2,500	-2,222		
						-2,270		
Other industrial developments								
(i) Training of village chamars in use of offal and skin flaving								
Pay of Establish- ment	2 2	Instructors 1 (25), 1 (30)	..	600	1,200	3,480		
Allotances, Hono- raria, etc.		Travelling Allowance	..	300	750	820		
		Scholarships	..	360				
Contingencies		Countersigned Contingencies						
		Material and equipment	..	3,312	6,220	4,040		
		Other Contingencies						
			Total	..	3,312	6,320		
						4,040		
		Total—Training of village chamars	..	4,572	8,270	8,340		
		Deduct—Amount transferred from the Provincial Fund for economic development and improvement of rural areas	..		-475			
						-5,525		
(ii) Dead Cattle Institute, Nagpur.								
Pay of Establish- ment.	10 ..	Manager 1 (40), Asstt Manager 1 (30) and Servants 8 (15).	..		589	2,280		
Allotances, Hono- raria, etc.		Scholarships	..	..	120	330		
		Travelling Allowance	..	..	..	300		
			Total	..	120	630		
						..		
		Carried over	..		709	2,910		
						310		

Units of appropriation	Numbers		DETAILED ACCOUNT NO. 1 INDUSTRIAL DEVELOPMENT	Budget time limit 1940-41	Rev'd time limit, 1939-40	Budget Estimate 1939-40	Account <sup>9</sup> 1938-39
	1939-40	1940-41		Rs.	Rs.	Rs.	Rs.
			Primitives		709	2,910	309
			(ii) INDUSTRIAL DEVELOPMENT—contd.				
			Counters, etc.				
			Material and equipment				
			Other contingencies				
			Rates and tax				
			Total	..	3,291	2,422	1,553
			Total—Dead Cattle Institut	..	4,000	2,232	1,862
			Debit—Amount transferred from the Provincial Fund for economic development and improvement of rural areas	..	-1,239	..	-1,862
			(iii) Industrial Survey				
Pay of Officers— Charged	1		Survey officer (1000)			12,000	
Pay of Officers— Voted	4		Assistant Survey officers (200)	..	4,375	9,600	1,210
Pay by Establish- ment	15		Investigat (80)			14,400	
	4		C.I.T.I (60),		1,613	1,900	402
	8		Servants			1,152	
			Total		1,613	17,352	402
Allowances, Hono- raria, etc.— Charged			Traveling Allowances			3,000	
Allowances, Hono- raria, etc.			Travelling Allowance			592	5,000
			Countersigned Contingencies				
Contingencies—			Experiments and tests, etc			623	
			Other Contingencies		950	2,400	3,942
			Contract Contingencies			500	
			Total		950	3,523	3,942
			Total—Industrial Survey	..	7,530	50,475	5,554
			Charged	..		15,000	
			Voted	..	7,530	35,475	5,554
			Debent—Amount transferred from the Provincial Fund for economic development and improvement of rural areas.	..	-7,530	-18,295	-5,554
			Total—Industrial Development	..	38,633	43,238	27,449
			Charged	..	..	15,000	
			Voted	..	38,633	43,238	27,449

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	DETAILED ACCOUNT No. 43-B.—GRANTS-IN-AID	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
		Rs.	Rs.	Rs.	Rs.
GRANTS-IN-AID					
<i>Grants-in-aid</i> ..	Grants-in aid for the development of Handloom Weaving Industry.	35,255	24,400	24,400	24,400
	Grants-in-aid to the Berar Technical Institute, Amraoti.	8,240	8,240	8,240	
	Annual subsidy to the Indian Institute of Science, Bangalore.	1,500	1,500	1,500	
	Grants-in-aid to the All-India Village Industries Association, Wardha, for the training of boys.	1,800	1,800	1,800	25,865
	Grant-in-aid to the Victoria Jubilee Technical Institute, Bombay.	3,000	(a)	(a)	
	Grants-in-aid to the All-India Spinners' Association for the encouragement of hand-spinning and hand-weaving in rural areas.	15,000	22,260	22,260	
	<i>Deduct</i> —Amount transferred from the Provincial fund for economic development and improvement of rural areas.	..	—6,760	—5,000	—15,000
	Grant-in-aid to the All-India Planning Committee..	..	4,000	..	..
	<i>Deduct</i> —Amount transferred from the Provincial fund for economic development and improvement of rural areas.	..	—4,000	..	..
	Total—Grants in aid ..	64,795	51,440	53,200	35,265
<i>Charges payable to other Government Departments, etc.</i>	Charges payable to Bengal Government for the training of students in umbrella-making.	..	..	..	1,500
	Grand Total ..	64,795	51,440	53,200	36,765

DETAILED ACCOUNT No. 43-C—INDUSTRIES—CHARGES IN ENGLAND	Budget Estimate, 1940-41.		Revised Estimate, 1939-40.		Budget Estimate, 1939-40.		Accounts, 1938-39.	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Other Charges</i>								
Publications			80					
Total			80					

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

Grant No. 19

## 47.—MISCELLANEOUS DEPARTMENTS

Detailed Account No.	SUMMARY	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
		Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.
<i>Labour and Emigration</i>									
47-A	Inspector of Factories ..	..	18,454	..	20,275	..	19,372	..	26,027
47-B	Labour ..	..	10,991	..	10,447	..	10,447	..	1,494
<i>Inspection and Tests</i>									
47-C	Inspector of Steam Boilers.	..	50,075	..	48,717	..	50,900	1	48,878
47-D	Electrical Inspector ..	..	..	..	..	..	..	15,910	15,955
47-E	Explosives ..	..	200	..	200	..	200	..	..
<i>Miscellaneous</i>									
	Examinations ..	..	500	..	500	..	500	..	500
47-F	Administration of Indian Partnership Act, 1932.	300	1,400	300	1,281	300	1,281	300	1,258
47-G	Charges in England ..	..	80	..	280	..	..	..	273
	Loss or gain by Exchange ..	..	..	..	..	..	..	..	2
	Total ..	300	81,700	300	81,700	300	82,700	16,211	94,387
			82,000		82,000		83,000		1,10,598

Units of appropriation	Numbers 1939-40 1940-41	DETAILED ACCOUNT No. 47-A.—MISCELLANEOUS DEPARTMENTS—INSPECTOR OF FACTORIES	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts 1938-39
			Rs.	Rs.	Rs.	Rs.
Pay of Officers—Voted.	3 3	Inspectors of Factories 1 (450—25—600), 2 (150—400).	11,050	13,083	11,600	18,725
Pay of Establishment.	5 5	Clerks 1 (80—125), 4 (30—80) .. ..	3,300	3,404	3,200	3,744
	4 4	Servants (11—15) .. ..	540	686	686	686
		Total .. ..	3,840	3,404	3,886	3,744
		Carried over .. ..	14,890	16,489	15,486	22,469

Unit of Appropriation	Numbers		DETAILED ACCOUNT No 47 A—MISCELLANEOUS DEPARTMENTS—INSPECTOR OF FACTORIES—contd	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate 1939-40	Actuals, 1938-39
	1939-40	1940-41		Rs	Rs	Rs	Rs
			Brought forward	14,890	16,489	15,486	22,469
Allowances, Honoraria, etc.—Voted			Traveling Allowance .. .	3,000	3,000	2,800	2,874
			Dear District Allowance .. .	144	146	146	128
			Total	3,144	3,146	2,946	3,002
Contingencies			Other Countersigned Contingencies .. .	100 } 320	640 } 400	540 } 400	556
			Contract Contingencies .. .				
			Total	420	640	940	556
			Total—Inspector of Factories	18,154	20,275	19,372	26,027

## DETAILED ACCOUNT No 47-B—MISCELLANEOUS DEPARTMENTS—LABOUR

Pay of Officers	Votes		7,200	5,600	5,600
	1	Labour Officer (600)			
Pay of Establishment	1	1 Investigator (80—125)	1,068	1,008	1,008
	2	2 Clerks 2 (30—80)	975	763	828
	2	2 Servants (11—15)	. 276	264	264
		Total	.. 2,219	2,035	2,100
					1,454
Allowances, Honoraria, etc.		Travelling Allowance	1,100	980	1,100
		Dear District Allowance	72	72	72
		Total	. 1,172	1,052	1,172
					40
Contingencies		Contingencies	400	760	575
		Total—Labour Office	10,991	10,447	10,447
					1,494

## DETAILED ACCOUNT No 47-C—MISCELLANEOUS DEPARTMENTS—INSPECTOR OF STEAM BOILERS

Pay of Officers—Voted	1	1 Chief Inspector of Factories and Boilers (800—1,200)	10,576	10,276	10,276 } 36,175
	4	4 Inspectors of Boilers (400—10—600)	.. 24,720	25,507	26,728 }
		Total	.. 35,296	35,783	37,004 36,175
Pay of Establishment	5	6 Clerks 1 (150—10—200), 1 (80—5—125), 4 (30—80)	6,230	5,437	5,800 }
	8	8 Servants (11—15) ..	1,200	1,177	1,264 }
		Total	.. 7,430	6,614	7,064 6,046
Allowances, Honoraria, etc.—Voted		Travelling Allowance ..	5,000	4,000	4,500 4,399
		Dear District Allowance ..	197	168	180 615
		Total	5,197	4,168	4,680 615

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of Appropriation 1939-40	Numbers 1940-41	DETAILED ACCOUNT No. 47-D MISCELLANEOUS DEPARTMENTS—INSPECTOR OF STEAM BOILERS <i>con't</i>	Last Estimate 1940-41	Revised Estimate 1939-40	Budget Limit, 1939-40	Accounts, 1939-39
					Rs.	Rs.
		<i>brought forward</i>	47,923	46,565	48,746	47,233
<i>Contingencies</i>						
Fees to Examiners	.	150	150	200		
Rates and Taxes		2	2	2		
Furniture and instruments		610	50	600		
Post charges		250	250	250		1,646
Books and periodicals		100	100	100		
Examination charges		300	300	350		
Other Contingencies		750	800	650		
	Total	..	2,152	2,152	2,152	1,646
	Total—Inspector of Steam Boilers	..	50,075	48,717	50,900	48,879

## DETAILED ACCOUNT No. 47-D—MISCELLANEOUS DEPARTMENTS—ELECTRICAL INSPECTOR

<i>Pay of Officers—Charged.</i>	<i>Electrical Adviser to Government (800—50—1,200)</i>	..	14,400
	Total	..	14,400
<i>Pay of Officers—Voted</i>	<i>Senior Assistant Electrical Inspector (750—15—475)</i>	..	8,158
	Total	..	8,158
<i>Pay of Establishment</i>	<i>Junior Assistant Electrical Inspectors (75—100)</i>	..	6,458
	<i>Clerks 1 (75—5—100), 4 (30—80)</i>	..	
	<i>Servants 4 (11—15)</i>	..	4,452
	<i>Temporary Establishment</i>	..	
	Total	..	4,452
<i>Allowances, Honours, etc.—Charged.</i>	<i>Travelling Allowance</i>	..	1,496
<i>Allowances, Honours, etc.—Voted.</i>	<i>Travelling Allowance</i>	..	1,700
	<i>Dear District Allowance</i>	..	92
	Total	..	1,792
	Carried over	..	30,59

## CENTRAL PROVINCES AND BERAR--EXPENDITURE

Units of Apparatus	1939-40	1940-41	DFT LTD ACT. 1937-E—MISCELLANEOUS DEPARTMENTS	Budget Estimate, 1939-40	Budget Estimate, 1939-40	Accruals, 1938-39
			INSPECTOR OF LANDS			
			1939-40	Rs.	Rs.	Rs.
			1000/-	..	..	30,598

## Counterbalanced Contingencies.

<i>Contingencies.</i>	Furniture and Apparatus	..	..	..	..	
	Rates and taxes	..	..	..	..	
	Tour Charges	..	..	..	..	
	Other Contingencies	..	..	..	..	
	<i>Contract Contingencies.</i>					
	Purchase of books and periodicals	..	..	..	..	
	Other Contract Contingencies	..	..	..	..	895
	Total	..	..	..	..	1,267
	<b>Total—Electrical Inspector</b>	..	..	..	..	31,865
	<i>Charged</i>	..	..	..	..	15,910
	<i>Voted</i>	..	..	..	..	15,955

## DETAILED ACCOUNT No. 47-E.—MISCELLANEOUS DEPARTMENTS—EXPLOSIVES

<i>Establishment charges payable to or recoverable from other Government Departments, etc.</i>	Charges in connection with witnesses in explosive cases (Bengal)	200	200	200	..
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## DETAILED ACCOUNT No. 47-F.—MISCELLANEOUS DEPARTMENTS

## ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932

<i>Pay of Officers—Charged.</i>	Specification to Registrar of Firms ..	..	300	300	300	300
<i>Pay of Servants—</i>	Clerk (50) ..	..	769	732	600	712
	Servant (11) ..	..	132	132	132	
	Total ..	..	901	732	732	712
<i>Allotments, Honours, etc.</i>	Dear District Allotment ..	..	18	18	18	18
<i>Contingencies</i> ..	Contingencies ..	..	200	250	250	247
<i>Establishment charges payable to and recoverable from other Governments, Departments, etc.</i>	Share of the cost of establishment of the Joint Stock Companies ..	281	281	281	281	
	Total—Administration of Indian Partnership Act ..	1,700	1,581	1,581	1,558	
	<i>Charged</i> ..	300	300	300	300	
	<i>Voted</i> ..	1,400	1,281	1,281	1,258	

## DETAILED ACCOUNT No 47-G.—MISCELLANEOUS DEPARTMENTS—CHARGES IN ENGLAND

<i>Other charges Publications</i> ..	..	..	80	..	..	..
<i>Stores</i> ..	..	..	280	..	..	273
<i>Charges in England</i> ..	..	..	80	280	..	273

CENTRAL PROVINCES AND BERAR—EXPENDITURE

SUMMARY									Accounts, 1938-39
	Budget Estimate, 1940-41		Review Estimate, 1939-40		Budget Estimate, 1939-40		Accounts 1938-39		Rs.
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Rs.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>By Public Works Department.</i>									
Original Works—									
(a) Buildings ..	500	5,000	500	2,09,576	500	48,900	439	3,76,995	
(b) Communications—									
(i) Financed from ordinary Revenue. ..	..	..	..	50,809	..	55,000	..	59,213	
(ii) Financed from Subventions from Central Road Fund. ..	..	6,01,628	..	4,58,505	..	6,29,600	..	5,79,441	
(c) Miscellaneous ..	..	1,000	..	6,556	..	3,500	..	201	
Repairs—	..								
(i) Financed from ordinary Revenue. 1,700	22,85,222	1,000	23,09,200	1,200	23,21,000	31,843	22,16,299		
(ii) Financed from Subventions from Central Road Fund ..	..	63,055	..	51,068	..	60,000	..	33,995	
Establishment ..	..	..	2,25,060	10,64,940	2,38,000	10,52,000	2,89,953	11,53,350	
Fees and Rent—									
(i) From ordinary Revenue ..	..	..	..	1,70,700	..	1,70,700	..	1,61,442	
(ii) From Subventions from Central Road Fund. ..	..	..	..	..	..	..	..	6,791	
Grants-in-aid—									
(i) From ordinary Revenue ..	..	1,500	..	9,080	..	1,500	..	1,530	
(ii) From the Provincial Fund for the Economic Development and improvement of rural areas ..	..	..	..	69,105	..	1,50,000	..	11,349	
(iii) From Subventions from Central Road Fund. ..	..	6,400	..	6,375	..	6,400	..	6,375	
Suspense ..	..	—5,000	..	—24,000	..	—24,000	..	63,026	
Reserve ..	..	1,67,000	..	..	..	2,00,000	..	..	
Regrant of Lapses ..	..	..	..	..	..	50,000	..	..	
Reduct—Probable Savings ..	..	..	..	..	..	—96,800	..	..	
Reduct—Amount transferred from the Provincial Fund for Economic Development and improvement of rural areas. ..	..	..	..	—69,405	..	—1,50,000	..	—14,349	
Total ..	2,200	31,25,805	2,26,560	43,22,809	2,39,700	45,07,800	3,22,235	46,58,658	
Carried over ..	2,200	31,25,805	2,26,560	43,22,809	2,39,700	45,07,800	3,22,235	46,58,658	

\*Further details are given in the P. W. D. Budget, printed separately.

\*50.—CIVIL WORKS—*concl.*

SUMMARY	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39		
	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	
	Brought forward ..	2,200	31,25,805	2,26,560	43,22,809	2,39,700	45,07,800	3,22,235	46,58,658
<i>Through the Agency of Local Bodies.</i>									
Original Works—									
(a) Buildings ..	..	..	..	..	16,545	..	..	..	16,595
(b) Communications—									
(i) Financed from ordinary Revenue. ..	..	..	..	..	13,915	..	..	..	852
(c) Miscellaneous ..	..	..	..	..	..	..	..	..	..
Repairs—(i) From ordinary revenue. ..	..	6,98,043	..	6,94,322	..	6,95,500	..	..	6,76,456
(ii) Financed from subventions from Central Road Fund. ..	..	1,952	..	1,849	..	..	..	..	1,419
Tools and Plant ..	..	..	..	..	..	..	..	..	23
Total ..	..	6,99,995	..	7,26,631	..	6,95,500	..	..	6,95,345
Grand Total ..	2,200	38,25,800	2,26,560	50,49,440	2,39,700	52,03,300	3,22,235	53,54,003	
Deduct—Establishment charges for which a separate grant is made. ..	..	..	—2,25,060	—10,64,940	—2,38,000	—10,82,000	—2,89,953	—11,53,350	
Net Total ..	2,200	38,25,800	1,500	39,84,500	1,700	41,21,300	32,282	42,00,653	
		38,28,000		39,86,000		41,23,000		42,32,935	

Grant No. 21

## 54.—FAMINE.—A—FAMINE RELIEF

Relief Works ..	..	8,800	..	5,41,700	..	5,700	..	6,281
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## Grant No. 22 55.—SUPERANNUATION ALLOWANCES AND PENSIONS

Detailed Account No.		Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
55-A	Superannuation and Retired Allowances—								
	(a) Payable to Pensioners ..	1,04,000	30,20,000	1,06,170	29,91,490	1,12,000	29,00,000	93,878	28,01,72
	(b) Payable to other Governments.	..	366	..	350	..	350	..	526
	Equated payments of commuted value of pensions.	..	6,39,000	..	5,95,000	..	6,00,000	..	5,23,586
	Compassionate allowance ..	1,700	14,200	1,700	16,000	1,700	14,000	1,715	11,974
	Gratuities—								
	(a) Ordinary ..	1,000	18,000	500	20,000	2,000	17,400	2,230	17,007
	(b) From compassionate fund ..	..	6,000	..	6,000	..	6,000	..	4,322
	Donations to Provident Fund..	..	3,000	900	3,000	800	3,200	7,200	2,919
	Covenanted Civil Service Pensions.	24,600	..	24,600	..	24,600	..	23,800	..
	Charges in England ..	11,04,400	64,800	10,45,440	64,000	11,00,000	64,000	10,40,341	62,888
	Loss or gain by exchange ..	..	..	3,680	220	..	..	6,206	336
	Deduct—Actual amount of pension recovered from other Governments.	..	—66	..	—50	..	—50	..	—67
	Deduct—Pensionary charges transferred to Irrigation.	..	..	..	..	..	..	—3,070	—31,412
	Total ..	12,35,700	37,65,300	11,82,990	36,96,010	12,41,100	36,04,900	11,72,300	33,93,802
		50,01,000		48,79,000		48,46,000		45,66,102	

DETAILED ACCOUNT 55-A—  
SUPERANNUATION ALLOWANCES AND PENSIONS—  
CHARGES IN ENGLAND

## I—Secretary of State for India.

Contribution for pensions of Military Officers in Civil employ.

72,000

..

76,000

..

72,000

..

72,000

..

72,000

..

72,000

..

72,000

..

## II—High Commissioner for India.

Superannuation and retired allowances

10,28,000

..

9,60,960

..

64,000

..

10,28,000

..

64,000

..

10,28,000

..

64,000

..

Contribution to I.C.S. family pension

2,400

..

6,400

..

6,400

..

6,400

..

6,400

..

6,400

..

6,400

..

Compassionate allowance

2,000

..

2,000

..

2,000

..

2,000

..

2,000

..

2,000

..

2,000

..

Passage gratuities

Total

11,04,400

64,800

10,45,440

64,000

..

10,00,000

..

64,000

..

10,40,341

..

62,888

..

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Grant No. 23

56.—STATIONERY AND PRINTING

Detailed Account No.	SUMMARY	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
<b>I.—STATIONERY</b>									
56-A ..	Stationery supplied by other Governments.	..	2,15,000	..	2,20,000	..	1,86,791	..	1,88,877
56-B ..	Discount on plain paper used with stamps.	..	200	..	120	..	300	..	38
56-C ..	Purchase of plain paper used with stamps.	..	2,420	..	3,480	..	3,240	..	2,752
<b>II.—PRINTING</b>									
56-C ..	Government Presses	..	3,07,000	..	3,15,620	..	3,12,924	876	3,03,082
56-D ..	Printing at private presses	..	260	..	250	..	425	..	241
56-D ..	Charges in England	..	4,120	..	3,520	..	4,320	..	3,974
	Loss or gain by exchange	..	..	..	10	..	..	..	21
	Total	..	5,29,000	..	5,43,000	..	5,08,000	876	4,98,985

DETAILED ACCOUNT NO. 56-A.— STATIONERY SUPPLIED BY OTHER GOVERNMENTS	Budget	Revised	Budget,	Accounts,
	1940-41	1939-40	1939-40	1938-39
	Rs.	Rs.	Rs.	Rs.
Stationery supplied by Stores of Central Government	..	2,13,900	2,19,000	1,85,541
Cost of cheque books and remittance transfer receipts	..	700 } 400 }	1,000	700 } 550 }
Cost of non-Government cheque books	..	..	..	..
Total	..	2,15,000	2,20,000	1,86,791
				1,88,877

DETAILED ACCOUNT NO. 56-B.— PURCHASE OF PLAIN PAPER USED WITH STAMPS	Budget	Revised	Budget,	Accounts,
	1940-41	1939-40	1939-40	1938-39
	Rs.	Rs.	Rs.	Rs.
Plain paper supplied from Central Stamp Stores to—				
(i) Superintendent, Government Printing	..	1,100	1,740	1,740
(ii) Superintendent of Stamps	..	1,320	1,740	1,500
Total	..	2,420	3,480	3,240
				2,752

Units of appropriation	Numbers		DETAILED ACCOUNT NO. 56-C.— STATIONERY AND PRINTING— GOVERNMENT PRESSES	Budget, 1940-41	Revised, 1939-40	Budget, 1939-40	Accounts, 1938-39
	1939-40	1940-41					
	(i) Secretariat Press	Rs.					
<i>Pay of Officers</i> ..	1	1	ADMINISTRATION				
			Superintendent (850—50—1,250)	..	15,120	12,918	14,982
			Officer on Special duty	..	..	4,982	..
	1	1	Deputy Superintendent (300—10—400)	..	4,130	4,073	4,010 } 20,096
			Total	..	19,250	21,973	18,992 } 20,096

<i>Pay of Establishment</i>	PERMANENT ESTABLISHMENT		OPERATIVES	Budget, 1940-41	Revised, 1939-40	Budget, 1939-40	Accounts, 1938-39
	24	24					
	Salaried Establishment (14—100)	Piecework					
			BRANCH SUPERVISION				
12	12	Salaried Establishment (40—250) ..	..	13,800	14,600	15,500	14,827
			AUXILIARY				
30	30	Salaried Establishment (16—175)	..	11,000	10,500	11,000	9,981
			READING BRANCH				
30	30	Readers (40—350)	..	29,200	28,000	33,000	27,560
			STANDING FORMES				
7	2	Salaried (Permanent) (25—75)	..	1,300	100	1,250	1,169

ALL OTHER ESTABLISHMENTS		Budget, 1940-41	Revised, 1939-40	Budget, 1939-40	Accounts, 1938-39
15	39				
Salaried Establishment (15—250)	..	27,500	27,352	26,000	26,000



## CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	Numbers		DETAILED ACCOUNT No. 56-B.—STATIONERY AND PRINTING—GOVERNMENT PRESSES— <i>contd.</i>	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41					
			Brought forward	.. 2,42,215	2,53,084	2,51,383	2,42,614
(1) Secretariat Press— <i>concl.</i>							
<i>Book Depôt.</i>							
<i>Pay of Establishment.</i>	9	9	Clerks 1 (125—175), 2 (30—80), 6 (30—65)	.. } 10,700	10,300	10,300	10,562
	13	13	Servants (11—35)	.. }			
			Total	.. 10,700	10,300	10,300	10,562
<i>Allowances, Honours, etc.</i>	Dear District Allowance			.. 240	234	258	241
	Total Book Depôt			.. 10,940	10,534	10,558	10,803
<i>Mechanical and Type-foundry Section.</i>							
<i>Pay of Establishment.</i>	9	9	Operatives and Branch Supervision (16—150)	.. 5,000	4,489	5,000	4,598
<i>Allowances, Honours, etc.</i>	Overtime Allowance			.. 50	20	50	32
	Dear District Allowance			.. 36	15	36	34
	Total			.. 86	35	86	66
	Total Mechanical Section, etc.			.. 5,086	4,524	5,086	4,664
	(i) Total Secretariat Press			.. 2,58,241	2,68,142	2,67,027	2,58,081
<b>56-C Jail Press</b>							
<i>Pay of Establishment.</i>	12	12	Operatives (25—60)	.. 5,732	5,675	5,711	5,562
	7	7	Branch Supervision (30—125)	.. 6,905	6,945	6,740	6,694
	1	1	Auxiliary (25—1—30)	.. 360	360	360	360
	3	3	Readers (30—80)	.. 2,025	2,068	2,300	2,202
	14	14	All other Establishment (11—175)	.. 10,200	9,396	9,950	9,522
			Total	.. 25,222	24,444	25,061	24,340
<i>Allowances, Honours, etc.</i>	Dear District Allowance			.. 36	36	36	31
	Carried over			.. 25,258	24,480	25,097	24,371

Units of appropriation	DETAILED ACCOUNT No. 56-B.—STATIONERY AND PRINTING—GOVERNMENT PRESSES— <i>concl.</i>	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
		Rs.	Rs.	Rs.	Rs.
	Brought forward	.. 25,258	24,480	25,097	24,371

(ii) Jail Press—*concl.**Countersigned Contingencies.*

<i>Contingencies</i>	Purchase of plant and furniture	.. 600	600	600	569
	Stores and raw materials	.. 6,000	6,000	6,000	5,833
	Customs Duty on Imported Stores	.. 500	200	200	163
	Contract Contingencies	.. 12,003	12,300	10,000	10,034
	Total	.. 19,103	19,100	16,800	16,599

<i>Depreciation Fund</i>	Provision for depreciation	.. 6,898	6,898	7,000	7,210
	Renewals and replacements from Depreciation Fund	.. ..	..	..	..
	<i>Deduct</i> —English cost of stores	.. ..	..	..	..
	<i>Deduct</i> —Amount transferred from Depreciation Fund	.. —2,500	—3,000	—3,000	—2,303
	Total	.. 4,398	3,898	4,000	4,907

(ii) Total Jail Press .. 48,759 47,478 45,897 45,877

<i>Total Government Presses</i>	.. { <i>Charged</i> .. .. .. .. 876
	Voted .. 3,07,000 3,15,620 3,12,924 3,03,082

## DETAILED ACCOUNT No. 56-D.—STATIONERY AND PRINTING—CHARGES IN ENGLAND

<i>Stores</i>	.. 4,120	3,520	4,320	3,974
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Grant No. 24

## 57.—MISCELLANEOUS

Detailed Account No.	SUMMARY	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
57-A	Donations for charitable purposes.	..	2,510	..	2,590	..	2,260	..	1,875
	Special Commissions of Enquiry.	..	1,000	..	4,700	..	1,000	17,804	14,414
	Petty Establishments..	..	93,313	..	95,746	..	89,261	..	79,643
57-B	Irrecoverable Temporary Loans and advances written off.	..	3,000	..	3,480	..	3,000	..	5,131
	Rents	..	560	..	560	..	560	..	680
	Contributions	..	5,88,000	6,92,302	..	13,12,900	..	13,12,596	..
57-C	Miscellaneous compensations.	164	4,700	164	4,700	164	4,700	164	5,748
	Miscellaneous Durbar charges	..	281	..	240	..	281	..	211
	Miscellaneous and unforeseen charges.	..	7,090	..	5,840	..	9,098	..	4,886
57-F	Charges in England	..	80	..	80	..	80	..	33
	Total	5,88,763	8,94,836	164	14,30,836	164	14,22,836	17,968	8,48,686
		15,92,000	14,31,000		25,000		25,000	26,66,654	

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	DETAILED ACCOUNT No. 57-A.—MISCELLANEOUS— DONATIONS FOR CHARITABLE PURPOSES	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
		Rs.	Rs.	Rs.	Rs.
Contingencies	.. Donations for charitable purposes	.. 2,290	2,400	2,070	1,780
	Charges on account of European vagrants	.. 220	190	190	95
	Total	.. 2,510	2,590	2,260	1,875

DETAILED ACCOUNT No. 57-B.—MISCELLANEOUS--  
PETTY ESTABLISHMENTS*Nazul Establishment.*

Pay of Establishment	Pay of Establishment	..	64,966	64,000	66,080	53,348
		Total	.. 64,966	64,000	66,080	53,348

Allowances. Honoraria, etc.	Travelling Allowance	.. 8,000	8,000	7,145	6,647
	Dear District Allowance	.. 847	} 12,000	} 758	} 11,375
	Commission to village officers for collection of Nazul revenue in Berar.	.. 11,700			
	Total	.. 20,547	20,000	17,896	18,222

*Contract Contingencies.*

Contingencies	Pay of menials	.. 230	} 11,700	} 200	} 8,073
	Compensation for land taken up for Nazul and other purposes	..			
	Other Contingencies	.. 7,485			
	Total	.. 7,800	11,746	5,285	8,073

*Countersigned Contingencies.*

Compensation for plague huts	.. 85	46	85	
Total	.. 7,800	11,746	5,285	8,073

Total Petty Establishment 95,313 95,746 89,261 79,613

Units of appropriation	DETAILED ACCOUNT No. 57-C.—MISCELLANEOUS—CONTRIBUTIONS	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
		Rs.	Rs.	Rs.	Rs.
<i>Grants-in-aid—Voted</i>	General purposes grant .. 5,38,000 5,39,054 5,38,000				
	Initial grants to village panchayats .. 3,500 2,500 3,500				
	Grants to district councils in Berar on account of 1 per cent abatement of land revenue. 94,000 91,300 1,00,225				
	Grant to the Nagpur Improvement Trust, equal to Government's share of nazul revenue. 17,070 33,000 22,700				
	Grants for upkeep of civil stations in Berar .. 15,671 15,671 15,671				7,34,959
	Grants for repairs to plateau roads by the Pachmarhi Municipality 8,000 8,000 8,000				
	Grant to Pauni Municipality for Ghodaghata Ferry .. 600 600 600				
	Grant to the District Council, Hoshangabad, for loss of income from ferries. 1,000 875 1,000				
	Grants to the Nagpur and Jubbulpore Societies for the Prevention of Cruelty to Animals. 2,000 2,000 2,000				
	Grant to the Municipal Committee, Kamptee, for loss of octroi income. 7,361 10,000 10,000				
	Grants to municipal committees equal to fines realized under the Central Provinces Prevention of Adulteration Act. 600 600 600				
	Contributions for the maintenance of Telegraph lines and Post Offices. 4,500 4,000 5,000 1,106				
	Contributions to the Post and Telegraph Department for the share foregone by it in respect of Foreign State telegrams. .. 300 300 ..				
Total ..		<u>6,92,302</u>	<u>7,07,900</u>	<u>7,07,596</u>	<u>7,36,065</u>
<i>Grants-in-aid—Charged.</i>	<i>Grants to local bodies on account of loss of income due to crediting to Government from 1st April 1939 of fees, fines and other receipts assigned to them under the following Acts:</i>				
	The Indian Police Act, 1861 .. 8,500 1,500 1,500				
	The Public Gambling Act, 1867 .. 9,700 7,600 7,600				
	The Cattle Trespass Act, 1871 .. 4,69,450 4,70,000 4,70,000				
	The Northern India Ferries Act, 1878 .. 74,000 74,000 74,000				
	The Hackney Carriage Act, 1879 .. 800 4,700 4,700				
	The Vaccination Act, 1880 .. 100 300 300				
	The Prevention of Cruelty to Animals Act, 1890 .. 1,000 300 300				
	The Central Provinces Village Sanitation and Public Management Act, 1920. 100 100 100				
	The Central Provinces Village Panchayat Act, 1920 .. 11,300 23,000 23,000				
	The Central Provinces Primary Education Act, 1920 .. 1,800 2,100 2,100				
	The Central Provinces Local Self-Government Act, 1920 .. 600 300 300				
	The Central Provinces Municipalities Act, 1922 .. 10,600 21,000 21,000				
	The Central Provinces Cotton Market Act, 1922 .. 50 100 100				
Total ..		<u>5,88,000</u>	<u>6,05,000</u>	<u>6,05,000</u>	
<i>Total contributions Charged</i>		<u>12,80,302</u>	<u>13,12,900</u>	<u>13,12,596</u>	<u>7,36,065</u>
<i>Voted</i>		<u>6,92,302</u>	<u>7,07,900</u>	<u>7,07,596</u>	<u>7,36,065</u>

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation.	DETAILED ACCOUNT No. 57-D.—MISCELLANEOUS— MISCELLANEOUS COMPENSATIONS	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39			
		Rs.	Rs.	Rs.	Rs.			
Assignments and Compensations.	Maintenance of shrines, temples and other miscellaneous allowances to Burhanpur muafidars—Charged.	164	164	164	164			
	Do                   do.                   —Voted	4,200	4,200	4,200	5,428			
	Grants to certain jagirdars of the Chhindwara district for the withdrawal of the right to tax pilgrims.	500	500	500	320			
	Total ..	4,864	4,864	4,864	5,912			
	Charged ..	164	164	164	164			
	Voted ..	4,700	4,700	4,700	5,748			
	DETAILED ACCOUNT No. 57-E.—MISCELLANEOUS— MISCELLANEOUS AND UNFORESEEN CHARGES							
Contingencies ..	Miscellaneous and unforeseen charges	..	3,300	800	3,300			
	Rewards for destruction of wild animals	..	1,190	2,500	700			
	Charges for destruction of animals under the Central Provinces Prevention of Cruelty to Animals Act.	50	20	50	..			
	Petty construction and repairs	..	2,500	2,500	5,000			
	Charges for anti-rabic treatment of indigent persons	..	50	20	48			
	Total ..	7,090	5,840	9,098	4,886			
	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39				
No. 57-F.—MISCELLANEOUS CHARGES IN ENGLAND	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
Other charges	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Publications ..	..	80	..	80	..	80	..	33

Grant No. 25.

### 63.—EXTRAORDINARY CHARGES

<i>Charges in India</i>								
Transfer to the Fund for the Economic Development and improvement of rural areas.	..	..	..	..	..	..	..	6,71,000
Transfer to the Revenue Reserve Fund.	..	8,50,000	..	..	..	..	..	..
Total		8,50,000						6,71,000

## 65.—CAPITAL OUTLAY ON FORESTS

**68.—CAPITAL ACCOUNT OF IRRIGATION, NAVIGATION  
EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE**

## CENTRAL PROVINCES AND BERAR—EXPENDITURE

81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE  
THE REVENUE ACCOUNT\*

SUMMARY	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
Oreginal Works—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Buildings	..	..	..	2,67,000	..	3,09,000	..	2,50,064
Communications	..	..	..	..	..	..	..	..
Establishment	..	..	..	12,000	78,000	17,000	78,000	18,025
Tools and Plant	..	..	..	..	11,000	..	11,000	..
Deduct—Amount financed from subventions from central road fund.	..	—35,000	..	—34,000	..	..	..	—33,052
Total	..	—35,000	2,79,000	55,000	3,26,000	89,000	2,68,089	34,081
Deduct—Amount of establishment charges for which a separate grant is made.	..	..	12,000	—78,000	—17,000	—78,000	—18,025	—63,015
Net Total	..	—35,000	2,67,000	—23,000	3,09,000	11,000	2,50,064	—28,934
	—35,000		2,44,000		3,20,000		2,78,988	

\*Details are given in the Civil Works Budget printed separately.

## Grant No. 26.

## 83.—PAYMENTS OF COMMUTED VALUE OF PENSIONS

Payments of Commuted value of Pensions.								
(a) Payments in India	..	60,000	4,00,000	68,860	4,00,000	60,000	4,00,000	1,29,036
(b) Payments in England	..	40,000	..	40,000	..	40,000	..	10,018
c. Loss or gain by Exchange	..	..	..	140	..	..	..	140
Total	..	1,00,000	4,00,000	1,09,000	4,00,000	1,00,000	4,00,000	1,39,194
Deduct—Capital portion of equated payments out of revenue.			—225,000		—190,000		—193,000	
Net Total	..	1,00,000	1,75,000	109,000	10,000	1,00,000	2,07,000	1,39,194
				3,10,000		3,00,000		3,10,000



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**DETAILED ESTIMATES**

OF

**DEBT, DEPOSITS, ADVANCES, SUSPENSE,  
AND REMITTANCES**

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ant No. 27

P.—DEPOSITS AND ADVANCES—

DETAILS	Accounts, 1938-39			Budget Estimate, 1939-40							
	Opening balance Rs.	Advances Rs.	Recoveries Rs.	Opening balance Rs.	Advances Rs.	Recoveries Rs.					
<b>III.—ADVANCES NOT BEARING INTEREST</b>											
<b>ADVANCES REPAYABLE—</b>											
(1) <i>Civil Advances—</i>											
(i) Objection Book advances ..	34,138	1,53,897	1,67,727	36,888	1,80,800	1,77,000					
(ii) Advances for purchase of typewriters ..	1,289	..	1,167	289	..	289					
(iii) Advances to ploughmen ..	336	2,480	2,387	336	3,500	2,711					
(iv) Advances for the supply of weights and measures to Excise contractors. ..	884	550	416	884	700	1,000					
(v) Advances to Ayurvedic medical practitioners ..	..	..	..	..	20,000	..					
(vi) Advances to Allopathic medical practitioners ..	..	..	..	..	5,000	..					
Total Civil Advances ..	36,647	1,56,927	1,71,697	38,397	2,10,000	1,81,000					
  (2) <i>Special Advances—</i>											
(i) Advances for the marketing of cotton ..	1,64,750	1,92,600	1,64,750	2,00,000	3,00,000	2,00,000					
(ii) Advances to Orange Growers' Association ..	10,000	10,000	10,000	10,000	10,000	10,000					
Total Special Advances ..	1,74,750	2,02,600	1,74,750	2,10,000	3,10,000	2,10,000					
<b>Total Advances Repayable—Voted</b> ..	<b>2,11,397</b>	<b>3,59,527</b>	<b>3,46,447</b>	<b>2,48,397</b>	<b>5,20,000</b>	<b>3,91,000</b>					

## BERAR—DEBT HEADS

## III.—ADVANCES NOT BEARING INTEREST

Revised Estimate, 1939-40			Budget Estimate, 1940-41			Balance outstanding on 31st March 1941 Rs.
Opening balance Rs.	Advances Rs.	Recoveries Rs.	Opening balance Rs.	Advances Rs.	Recoveries Rs.	
20,308	1,60,000	1,50,278	30,030	1,60,000	1,50,000	40,030
122	..	122	..	..	..	..
429	3,500	3,000	929	3,600	3,500	1,029
1,018	700	1,000	718	500	500	718
..	..	..	..	9,900	..	9,900
..	2,800	..	2,800	5,000	..	7,800
21,877	1,67,000	1,54,400	34,477	1,79,000	1,54,000	59,477
1,92,600	3,00,000	1,92,600	3,00,000	3,00,000	3,00,000	3,00,000
10,000	20,000	10,000	20,000	20,000	20,000	20,000
2,02,600	3,20,000	2,02,600	3,20,000	3,20,000	3,20,000	3,20,000
2,24,477	4,87,000	3,57,000	3,54,477	4,99,000	4,74,000	3,99,477

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Grant No. 28

*A.—Loans to Municipalities, Agriculturists, etc*

**Loan to Municipalities**

**Loan to District and other Local Fund Committees**

**Loan to Landholders and other Notables**

**Advances to cultivators—**

**... under the Land Improvement Loans Act**

**Loan under the Agriculturist Loans Act**

**Forest Revenue Advances**

**Revolving Loan and Advances**

**Total A.—Loans to Municipalities, etc**

*B.—Loans to Government Servants.*

**House-building advances** ..

**Advances for the purchase of motor-cars** ..

**Advances for the purchase of other conveyances** ..

**Passage Advances** ..

**Miscellaneous** ..

**Total B.—Loans to Government Servants** ..

## CENTRAL PROVINCES AND

## BERAR—DEBT HEADS

## R—LOANS AND ADVANCES

## BY PROVINCIAL GOVERNMENTS

Accounts, 1938-39			Budget Estimate, 1939-40			Revised Estimate, 1939-40			Budget Estimate, 1940-41			Balance outstanding on 31st March 1941
Opening balance	Advances	Recoveries	Opening balance	Advances	Recoveries	Opening balance	Advances	Recoveries	Opening balance	Advances	Recoveries	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
26,13,832	7,00,000	1,62,659	34,94,782	7,00,000	1,56,550	31,51,173	8,50,000	1,37,100	38,64,073	10,00,000	1,37,100	47,26,973
2,07,161		6,121	2,01,063		6,400	2,01,042	..	..	1,94,642		6,600	1,88,042
9,15,863		8,651	9,07,213	..	9,930	9,07,212			9,07,212	..	18,600	8,88,612
18,37,509	1,99,165	2,15,182	17,67,509	1,60,000	3,62,000	18,21,493	3,38,000	3,24,400	18,35,093	2,00,000	4,26,200	16,08,893
44,43,151	13,47,20	11,82,383	46,21,152	12,00,000	20,38,000	46,07,889	17,22,100	18,52,600	44,77,389	11,00,000	20,72,000	35,05,389
54,195	95,372	85,759	44,495	1,01,000	1,01,000	63,808	1,01,000	1,05,000	59,808	1,01,000	1,05,000	55,808
			10,000	10,000		..	15,900	500	15,400	10,000	500	24,900
1,00,71,714	23,41,658	16,60,755	1,10,46,214	21,71,000	26,73,000	1,07,52,617	30,27,000	24,26,000	1,13,53,617	24,11,000	27,66,000	1,09,98,617
149,777	36,699	68,906	1,20,777	38,800	37,422	1,17,570	40,000	38,352	1,19,218	40,000	60,000	99,218
64,159		42,898	21,278		21,278	21,261		21,261			..	..
3,479	..	3,092		..	..	387	..	387				..
341	..	341		..	..	..	..	..	..	..	..	..
..	..	..	-100	1,200	1,300	..	..	..	..	..	..	..
2,17,756	36,699	1,15,237	1,41,955	40,000	60,000	1,39,218	40,000	60,000	1,19,218	40,000	60,000	99,218
1,00,81,670	23,78,357	17,75,992	1,11,89,158	26,11,000	27,93,000	1,08,81,635	39,67,000	24,86,000	1,14,72,835	24,51,000	28,26,000	1,10,97,835

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## DETAILS

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### PUBLIC DEBT

#### I.—Permanent Debt.

*Provincial loans bearing interest*

3 Per cent Central Provinces and Berar Loan, 1952 ..

3 Per cent Central Provinces and Berar Loan, 1949 ..

Total Permanent Debt ..

#### II.—Floating Debt.

Treasury Bills ..

Other Floating Loans ..

Total Floating Debt ..

#### III.—Loans from the Central Government.

Consolidated loan of balances outstanding on 31st March 1937 of loans taken to end of 31st March 1936.

## CENTRAL PROVINCES

AND BERAR

## DEBT, DEPOSITS

AND ADVANCES

## N—PUBLIC

## DEBT—A—DEBT RAISED IN INDIA

Accounts, 1938-39			Budget Estimate, 1939-40		
Balance outstanding	Receipts	Payments	Balance outstanding	Receipts	Payments
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
50,32,700	..	..	50,32,700	..	..
..	..	..	..	50,00,000	..
50,32,700	..	..	50,32,700	50,00,000	..
..	2,25,00,000	1,15,00,000	76,96,000	20,61,000	76,96,000
..	2,79,00,000	2,79,00,000	..	..	..
..	5,04,00,000	3,94,00,000	76,96,000	20,61,000	76,96,000
3,27,88,896	..	2,45,188	3,25,43,708	..	2,56,345

Revised Estimate, 1939-40			Budget Estimate, 1940-41			Balance outstanding on 31st March 1941
Balance outstanding	Receipts	Payments	Balance outstanding	Receipts	Payments	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
50,32,700	..	..	50,32,700	..	..	50,32,700
..	..	75,20,800	..	75,20,800	..	75,20,800
50,32,700	75,20,800	..	1,25,53,500	..	..	1,25,53,500
1,10,00,000	1,75,00,000	2,55,20,000	29,80,000	1,50,00,000	1,58,17,000	21,63,000
..	1,50,00,000	1,50,00,000	..	2,00,00,000	2,00,00,000	..
1,10,00,000	3,25,00,000	4,05,20,000	29,80,000	3,50,00,000	3,58,17,000	21,63,000
3,25,43,708	..	2,56,345	3,22,87,363	..	2,68,010	3,20,19,353
4,85,76,408	4,00,20,869	4,07,76,345	4,78,20,863	3,50,00,000	3,60,85,010	4,67,35,853

## P.—DEPOSITS AND ADVANCES

DETAILS	Accounts, 1938-39			Budget Estimate, 1939-40		
	Opening balance Rs.	Receipts Rs.	Payments Rs.	Opening balance Rs.	Receipts Rs.	Payments Rs.
<i>A.—Sinking Funds.</i>						
<b>Appropriation for Reduction or Avoidance of Debt</b>						
<b>I-A. Sinking Funds—</b>						
(i) Depreciation Fund—						
3 Per cent C. P. and Berar Loan, 1952	..	..	75,000	..	..	75,000
3 Per cent C. P. and Berar Loan, 1949	..	..	..	..	..	..
Total (i) Depreciation Fund	..	..	75,000	..	..	75,000
(ii) Amortisation Fund—						
3 Per cent C. P. and Berar Loan, 1952	..	..	2,16,000	..	..	2,16,000
3 Per cent C. P. and Berar Loan, 1949	..	..	..	..	..	..
Total (ii) Amortisation Fund	..	..	2,16,000	..	..	2,16,000
Total I-A—Sinking Funds	..	..	2,91,000	..	..	2,91,000
B. Other Appropriations	..	..	1,01,809	..	..	1,07,000
Total Appropriation for Reduction or Avoidance of Debt ..	..	..	3,92,809	..	..	3,98,000
2. Sinking fund for loans granted to Local Bodies, etc.	8,501	479	..	..	465	..
3 Sinking Fund Investment Account	..	..	..	..	..	2,91,000
Total A.—Sinking Funds	..	..	3,93,288	..	..	3,98,465
<b>B.—Reserve Funds</b>						
Revenue Reserve Fund	..	..	..	..	..	..
<b>A. —Famine Relief Fund—</b>						
1. Transfers to or from the Revenue Account	..	..	6,281	..	..	5,700
2. Interest receipts—						
(a) On advances to Provincial Loan Account	..	6,000	..	..	..	..
(b) On investments	..	1,54,590	..	..	1,58,000	..
3. Recoveries of famine expenditure	..	1,324	..	..	1,000	..
4. Advances to Provincial Loan Account for loans to cultivators.	..	3,00,000	..	..	..	..
5. Writes off of irrecoverable loans to cultivators..	..	..	19,368	..	..	4,50,000
<b>B.—Investment Account—</b>						
Purchase of securities	..	..	99,235	..	..	..
Advance interest on securities	..	..	..	..	..	..
Total	..	50,378	4,61,914	1,24,884	3,53,078	1,59,000
Transfers to or from the Famine Relief Fund	3,00,000	..	3,00,000	..	..	..
Fund for the Economic Development and Improvement of Rural Areas	..	6,71,000	1,76,788	4,31,023	..	3,12,051
Provisional Reserve Fund—Government Estates	1,19,441	25,754	53,218	1,50,139	..	15,800
General Reserve Fund—Government Estates	20,200	29,610	3,950	20,207	29,350	10,788

## BERAR - DEBT HEADS

## II.—DEPOSITS NOT BEARING INTEREST

Revised Estimate, 1939-40			Budget Estimate, 1940-41			Closing balance on 31st March 1941
Opening balance	Receipts	Payments	Opening balance	Receipts	Payments	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
75,000	75,000	..	1,50,000	75,000	2,25,000	..
..	..	..	..	1,13,000	1,13,000	..
75,000	75,000	..	1,50,000	1,88,000	3,38,000	..
2,16,000	2,24,000	..	4,40,000	2,31,000	..	6,71,000
..	..	..	..	3,01,000	..	3,01,000
2,16,000	2,24,000	..	4,40,000	5,32,000	..	9,72,000
2,91,000	2,99,000	..	5,90,000	7,20,000	3,38,000	9,72,000
..	1,07,000	..	..	1,12,000	..	..
..	4,06,000	..	..	8,32,000	3,38,000	..
8,980	465	..	9,445	450	..	9,895
..	..	4,92,500	4,92,500	..	4,79,500	9,72,000
..	4,06,465	4,92,500	..	8,32,450	8,17,503	..
..	..	..	..	8,50,000	..	..
..	..	5,41,700	..	..	8,800	
..	..	..	..	..	..	..
..	1,57,300	..	..	1,57,300	..	..
..	2,000	..	..	2,000	..	..
..	..	..	..	..	..	..
..	..	5,000	..	..	..	..
..	..	..	..	..	..	..
3,87,408	1,59,300	5 46,700	8	1,59,300	8,800	1,59,508
4,94,212		7,84,000	3,10,212		3,10,212	
1,31,072	37,000	19,000	1,49,072	30,000	20,000	1,59,072
3,20,527	30,000	12,000	3,38,527	30,000	9,000	3,59,527
..	22,500	7,61,700	7,37,819	2,19,300	3,48,012	6,69,107

**P—DEPOSITS AND ADVANCES—II DEPOSITS—**

OTHER ACCOUNTS	Accounts, 1938-39			Budget Estimate, 1939-40		
	Opening balance	Receipts	Payments	Opening balance	Receipts	Payments
				Rs	Rs	Rs
<i>Other Accounts.</i>						
1.—Subventions from Central Road Fund	2,05,218	3,97,268	6,02,486	218	7,88,000	7,88,000
<i>—Deposit Account of the grant made by the Imperial Council of Agricultural Research—</i>						
(i) Rice Re-creel Scheme					7,197	7,197
(ii) Ganga Pest Scheme						
(iii) Jute-Hemp Scheme					2,000	2,000
(iv) Oil Seeds Scheme					10,875	10,875
(v) Crops Breeding Scheme	7167	53,503	58,255	7,236	13,200	13,200
(vi) Allium Marketing Scheme					16,566	16,566
(vii) Pan Cultivation Scheme					8,213	8,213
(viii) Research Scheme for wheat breeding in black soil areas						
(ix) Acacia Research					9,960	9,960
Total	7167	53,503	58,255	7,236	68,011	68,011
<i>Deposit account from the Central Government—</i>						
(i) For the development of Handloom Industry		24,400	24,400		24,400	24,400
(ii) For the development of Tasar Silk Industry		2,000	914	750		750
(iii) For the development of sericulture						
(iv) For the economic development and improvement of rural areas	81,773	1,16,342	1,25,246	39,315	1,12,675	1,39,951
Total	81,773	1,42,742	1,50,360	40,065	1,37,075	1,65,101
<i>—Deposit Account of contributions for cattle improvement—</i>						
D.—Central Cotton Committee Research Fund—	717		717		1,000	1,000
(i) For Botanical Scheme					13,692	13,692
(ii) For the extension and marketing of Verum 434 Cotton Scheme					15,620	15,620
(iii) Seed Distribution and Extension scheme	6,086	61,520	68,334			
(iv) Heliothis Obsoleta Scheme						
(v) Central Provinces Cotton Breeding Scheme						
(vi) Buri 107 Cotton Scheme						
Total	6,086	61,520	68,334		30,372	30,372

## NOT BEARING INTEREST—C—OTHER DEPOSIT ACCOUNTS

Revised Estimate, 1939-40			Budget Estimate, 1940-41			Closing balance on 31st March 1941
Opening balance	Receipts	Payments	Opening balance	Receipts	Payments	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	7,36,544	7,36,544	8,48,000	8,48,000		
	7,286	7,286	6,050	6,050		
	2,000	2,000	2,100	2,100		
	10,821	10,821	10,300	10,300		
2,415	12,220	12,220	2,415	13,455	13,455	2,415
	17,396	17,396		17,000	17,000	
				8,070	8,070	
				4,391	4,391	
	8,600	8,600		10,300	10,300	
2,415	58,323	58,323	2,415	71,666	71,666	2,415
..	35,255	-4,400	10,855	24,400	35,255	
1,086	2,000	2,250	836	2,000	2,500	336
..	2,500	2,500	..	2,500	2,500	..
72,869	51,218	1,06,304	17,783	1,59,139	1,76,922	
73,955	90,973	1,35,454	29,474	1,88,039	2,17,177	336
	10,766	10,038		11,279	11,279	
	14,954	14,954		16,586	16,586	..
-728	1,568	1,568		1,500	1,500	2,751
	1,700	1,700	..	1,700	1,700	
	1,450	1,450		1,400	1,400	..
..	5,760	5,760	..	5,700	5,700	..
-728	36,198	35,470	..	38,165	38,165	..
35,642	9,22,038	8,65,781	37,889	11,45,870	11,75,908	2,751

## RECEIPTS AND DISBURSEMENTS ON ACCOUNT OF

Heads	Budget Estimate 1940-41				
	Receipts	Disbursements			
	Rs	Rs			
<b>DEBT, DEPOSITS, ADVANCES, SUSPENSE AND REMITTANCE HEADS—</b>					
<b>O.—UNFUNDED DEBT—</b>					
<i>State Provident Funds—</i>					
General Provident Fund	..	..	22,05,000 18,30,000		
Indian Civil Service Provident Fund	..	..	2,20,000 48,000		
Indian Civil Service (Non-European Members) Provident Fund	..	..	11,000 2,000		
Contributory Provident Fund	..	..	10,000 ..		
Other Miscellaneous Provident Funds	..	..	4,000 ..		
	<b>Tot 1 State Provident Funds</b>		<b>24,50,000 18,80,000</b>		
<b>P—DEPOSITS AND ADVANCES—</b>					
<b>Part II —Deposits not bearing interest—</b>					
<i>C—Other Deposit Accounts—</i>					
<i>Deposits of Local Funds—</i>					
District Funds	..	..	65,00,000 66,70,000		
<b>OTHER FUNDS—</b>					
Municipal Funds	..	..	32,45,000 32,30,000		
Town and Bazar Funds	..	..	90,000 90,000		
Medical and Charitable Funds	..	..	1,20,000 1,30,000		
Other Miscellaneous Funds	..	..	45,000 50,000		
	<b>Total Other Funds</b>		<b>35,00,000 35,00,000</b>		
	<b>Total Deposits of Local Funds—Civil Deposits</b>		<b>1,00,00,000 1,01,70,000</b>		
<b>DEPARTMENTAL AND JUDICIAL DEPOSITS—</b>					
<i>Civil Deposits—</i>					
Revenue Deposits	..	..	18,32,000 19,00,000		
Civil Courts' Deposits	..	..	17,30,000 17,78,000		
Personal Deposits	..	..	46,00,000 46,49,000		
Forest Deposits	..	..	32,000 32,000		
Deposits for work done for Indian States, public bodies or private ind vcl	..	..	15,000 22,000		
Deposits on account of Police Funds	..	..	12,000 2,000		
Public Works Deposits	..	..	2,20,000 2,60,000		
Trust Interest Funds	..	..	48,000 47,000		
Official Receiver's Remuneration Fund	..	..	1,000 1,000		
Deposits of fees received by Government servants for work done for private bodies.	..	..	6,000 5,000		
Unclaimed deposits in the General Provident Fund	..	..	4,000 4,000		
	<b>Total Departmental and Judicial Deposits—Civil Deposits</b>		<b>85,00,000 87,00,000</b>		

**CENTRAL PROVINCES AND BERAK**

**DEBT, DEPOSITS, ADVANCES, SUSPENSE AND REMITTANCES**

Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
22,05,000	18,30,000	23,50,000	15,40,000	21,90,009	19,59,979
2,20,000	48,000	2,10,000	50,000	2,27,978	47,602
11,000	2,000	25,000	10,000	11,484	7,545
10,000	20,000	5,000	..	10,984	..
4,000	.	10,000	..	2,698	..
<b>24,50,000</b>	<b>19,00,000</b>	<b>26,00,000</b>	<b>16,00,000</b>	<b>24,43,153</b>	<b>20,15,126</b>
65,00,000	66,70,000	67,00,000	66,00,000	63,38,095	67,72,969
32,45,000	42,30,000	32,00,000	32,00,000	31,14,100	32,54,816
90,000	90,000	85,000	85,000	86,006	91,116
1,20,000	1,30,000	1,45,000	1,45,000	1,21,121	1,37,725
45,000	50,000	70,000	70,000	50,138	63,239
<b>35,00,000</b>	<b>35,00,000</b>	<b>35,00,000</b>	<b>35,00,000</b>	<b>33,71,365</b>	<b>35,46,896</b>
<b>1,00,00,000</b>	<b>1,01,70,000</b>	<b>1,02,00,000</b>	<b>1,01,00,00</b>	<b>97,09,460</b>	<b>1,03,19,865</b>
18,32,000	19,00,000	16,00,000	17,79,000	17,71,512	18,09,075
17,30,000	17,78,000	20,20,000	20,30,000	18,91,896	19,71,362
46,00,000	46,49,000	49,20,000	49,32,000	48,51,150	49,23,182
32,000	32,000	45,000	45,000	37,557	37,854
15,000	22,000	4,000	3,000	14,940	2,418
12,000	2,000	4,000	2,000	4,590	1,301
2,20,000	2,60,000	3,50,000	3,57,000	2,55,121	3,41,453
48,000	47,000	47,000	42,000	45,734	44,108
1,000	1,000	2,000	2,000	451	364
6,000	5,000	5,000	5,000	5,372	4,248
4,000	4,000	3,000	3,000	5,064	3,234
<b>85,00,000</b>	<b>87,00,000</b>	<b>90,00,000</b>	<b>92,00,000</b>	<b>88,83,387</b>	<b>91,38,599</b>
<b>2,09,50,000</b>	<b>2,07,70,000</b>	<b>2,18,00,000</b>	<b>2,09,00,000</b>	<b>2,10,36,000</b>	<b>2,14,73,590</b>

## RECEIPTS AND DISBURSEMENTS ON ACCOUNT OF

Heads	Budget Estimate, 1940-41	
	Receipts	Disbursements
	Rs.	Rs.
Brought forward	2,09,50,000	2,07,50,000
<b>P.—DEPOSITS AND ADVANCES—<i>concld.</i></b>		
<b>Part III.—Advances not bearing interest—</b>		
<b>Advances Repayable—</b>		
Forest Advances	..	..
<b>PERMANENT ADVANCES—</b>		
Permanent Advances—Civil	..	..
Accounts with the Reserve Bank	..	..
Accounts with the Government of Burma	..	..
<b>Part IV—Suspense—</b>		
<i>Suspense Accounts—</i>		
Suspense Account	..	..
Discount on Treasury Bills	..	..
Discount Sinking Fund—		
(i) 3 per cent C. P. and Berar Loan, 1952	..	..
(ii) 3 per cent C. P. and Berar Loan, 1949	..	..
Total Suspense Accounts	..	60,10,000
Cheques and Bills—		
Pre-audit cheques	..	..
<b>DEPARTMENTAL AND SIMILAR ACCOUNTS—</b>		
Departmental Balances (Civil and Public Works)	..	..
<b>S.—REMITTANCES—</b>		
<b>I.—Remittances within India—</b>		
<i>Other Local Remittances—</i>		
Cash remittances and adjustments between officers rendering accounts to the same Accountant-General—		
Cash Remittances between Treasuries	..	..
Forest Remittances	..	..
Public Works Remittances—		
I.—Remittances into Treasuries	..	..
II—Public Works Cheques	..	..
III—Other Remittances	..	..
Transfers between Public Works Officers	..	..
H. E. The Governor's Military Secretary's remittances	..	..
Miscellaneous Remittances	..	..
Total Cash remittances and adjustments, etc.	..	1,35,75,000
Remittances by Bills	..	..
Adjusting account between Central and Provincial Governments	..	..
Inter-Provincial Suspense Account	..	..
Total Remittances	..	4,13,25,000
<b>RECEIPTS AND DISBURSEMENTS IN ENGLAND—</b>		
<i>Unfunded Debt—</i>		
Indian Civil Service Provident Fund	..	..
Other Funds	..	..
<i>Unallocated items—</i>		
Passage Rebates	..	..
Concession Passages	..	..
Political Expenses	..	..
Miscellaneous	..	..
Total	..	24,960
Excess Total	..	17,312

DEBT, DEPOSITS, ADVANCES, SUSPENSE AND REMITTANCES—*concl.*

Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,09,50,000	2,07,70,000	2,18,00,000	2,09,00,000	2,10,36,000	2,14,73,590
27,00,000	27,00,000	27,00,000	27,20,000	26,80,581	26,51,779
5,000	5,000	30,000	30,000	8,735	37,108
30,000	30,000	27,000	27,000	1,05,130	61,763
..	...	5,000	5,000	30,931	30,931
60,00,000	60,00,000	..	..	57,45,761	57,22,178
60,000	9,000	27,000	15,000	..	59,517
3,400	..	3,400	..	3,400	..
11,300	1,12,812	..	..	..	..
60,74,700	61,21,812	30,400	15,000	57,49,161	57,81,695
69,00,000	69,00,000	80,00,000	80,00,000	74,27,805	74,03,690
60,340	60,508	34,840	32,880	30,506	29,952
1,30,35,040	1,30,82,320	80,65,240	80,47,880	1,32,07,472	1,32,15,337
91,000	91,000	..	..	90,800	90,800
83,00,000	83,00,000	..	..	82,84,816	83,43,749
3,22,000	3,16,000	3,25,000	3,25,000	3,04,172	3,04,244
38,38,000	38,74,000	45,00,000	44,00,000	39,60,179	40,17,159
4,80,000	4,80,000	5,65,000	5,65,000	5,22,919	5,22,899
30,000	30,000	10,000	10,000	6,899	6,899
43,000	43,000	..	..	42,749	42,530
4,41,000	4,41,000	..	..	4,41,065	4,41,065
1,35,45,000	1,35,75,000	54,00,000	53,00,000	1,36,53,599	1,37,69,345
25,30,000	25,00,000	23,00,000	22,60,000	23,99,720	24,01,728
2,52,00,000	2,51,00,000	2,64,00,000	2,63,00,000	2,27,45,147	2,27,77,684
1,50,000	1,50,000	1,50,000	1,50,000	1,36,753	1,36,804
4,14,25,000	4,13,25,000	3,42,50,000	3,40,10,000	3,89,35,219	3,90,85,561
14,960	2,680	16,840	..	..	..
15,000	..	77,240	..	..	..
..	..	1,600	..	..	..
..	..	..	4,800	..	..
..	..	..	1,200	..	..
..	..	..	1,120	..	..
19,960	2,680	95,760	6,120	..	..
7,80,75,000	7,79,15,000	6,69,73,000	6,57,46,000	7,60,04,068	7,65,56,069





